

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2004

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2004 proposal to establish cost allocations or billings for fiscal year 2006 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature Thomas Sadowski

Name of Official Thomas Sadowski, CGFM, CPA

Title Director, Division of Accounting

Date of Execution 10-3-05

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2004

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STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2006.

The fixed allocations for the Fiscal Year 2006 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2002 allocations from the Actual Fiscal Year 2004 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2004 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Facilities Management
- Office of Administration - Building Rental
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier
- Office of Administration - Information Services

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Stacy Neal, Division of Accounting at (573) 751-1899.

STATE OF MISSOURI
FIXED COSTS FOR USE IN FY 2006
BASED ON FY 2004 ACTUAL COSTS WITH CARRY-FORWARD

| | BUILDING USE (1) | FACILITIES MANAGEMENT | BUILDING RENTAL | INSURANCE (2) | WORKERS' COMPENSATION | BUDGET & PLANNING | ACCOUNTING & PAYROLL | PERSONNEL |
|----------------------|------------------------|--------------------------|--------------------|------------------|--------------------------|----------------------|-------------------------|-----------|
| LEGISLATURE | 578,841 | 1,836,673 | (4,239) | 607 | 40,182 | --- | 3,839 | --- |
| JUDICIARY | 336,804 | 367,594 | (147,163) | 3,401 | 1,703,436 | 37,615 | 20,691 | --- |
| GOVERNOR | 98,244 | 327,996 | --- | 30 | (55,327) | 44,485 | 371 | --- |
| LT GOVERNOR | 27,907 | 28,200 | --- | 7 | --- | 4,233 | 118 | --- |
| AUDITOR | 188,042 | 19,749 | --- | 122 | 1,617 | 22,420 | 1,118 | --- |
| ATTORNEY GENERAL | 229,762 | 719,132 | --- | 394 | 2,914 | 6,191 | 7,145 | --- |
| AGRICULTURE | 85,326 | 933,355 | (208,329) | 520 | 55,605 | 42,828 | 12,797 | 29,966 |
| INSURANCE | 381,071 | --- | --- | 505 | (11,352) | 13,847 | 2,986 | 13,270 |
| CONSERVATION | --- | --- | --- | 1,753 | --- | 10,862 | 69,514 | --- |
| ECONOMIC DEVELOPMENT | 780,117 | 283,010 | (683,126) | 1,347 | 173,531 | 87,459 | 41,718 | 123,376 |
| EDUCATION | 200,310 | 935,813 | (720,068) | 3,107 | 507,462 | 145,363 | 216,230 | --- |
| HIGHER ED | --- | --- | (125,361) | 27,587 | 1,922,755 | 73,653 | 3,431 | --- |
| HEALTH | 618,082 | 15,080 | (205,301) | 1,958 | 528,051 | 117,591 | 253,599 | 278,554 |
| HIGHWAYS | 87,233 | --- | --- | 6,049 | --- | 58,137 | 785,821 | --- |
| LABOR | 167,459 | 271,832 | (603,792) | 2,396 | 445,868 | 43,083 | 31,478 | 92,633 |
| MENTAL HEALTH | 120,786 | 587,488 | (333,085) | 8,115 | 7,279,859 | 134,260 | 47,747 | 854,542 |
| NATURAL RESOURCES | 246,222 | 1,266,960 | --- | 2,145 | 942,962 | 54,707 | 139,166 | 176,535 |
| PUBLIC SAFETY | 476,344 | 3,866 | (327,029) | 69,045 | 1,276,360 | 112,089 | 59,902 | 226,115 |
| SOCIAL SERVICES | 3,506,341 | 1,658,189 | (1,113,714) | 6,610 | 3,387,535 | 176,096 | 140,584 | 748,309 |
| CORRECTIONS | 470,087 | (333,748) | (539,597) | 11,818 | 5,549,808 | 67,966 | 212,905 | 1,348,319 |
| TOTAL | 8,598,978 | 8,921,189 | (5,010,804) | 147,516 | 23,751,266 | 1,252,885 | 2,051,160 | 3,891,619 |

Notes:

- (1) Building Space Includes Building Use I, II, III, IV, V, and Board of Public Buildings I and II
 (2) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
FIXED COSTS FOR USE IN FY 2006
BASED ON FY 2004 ACTUAL COSTS WITH CARRY-FORWARD

| | PURCHASING | GENERAL SERVICES (3) | TREASURER DISBURSEMENTS | RECORDS MANAGEMENT | SECURITY | REVENUE CASHIER | INFORMATION SERVICES (4) | TOTAL FIXED FY 04 |
|----------------------|------------|----------------------------|----------------------------|-----------------------|----------|--------------------|--------------------------------|----------------------|
| LEGISLATURE | --- | 29,139 | 665 | 16,541 | 176,637 | 655 | 23,156 | 2,702,696 |
| JUDICIARY | --- | 40,274 | 3,359 | 427,988 | 14,948 | 4,128 | 102,978 | 2,916,053 |
| GOVERNOR | (55) | 6,527 | 51 | 1,508 | 9,399 | 30 | (14,991) | 418,268 |
| LT GOVERNOR | 4 | 4,933 | 16 | 1,881 | 1,697 | 7 | (4,213) | 64,790 |
| AUDITOR | (1,804) | 13,733 | 150 | 46,216 | 38,584 | 164 | 5,167 | 335,278 |
| ATTORNEY GENERAL | 3,081 | 4,194 | 528 | 575,951 | 48,832 | 363 | 25,380 | 1,623,867 |
| AGRICULTURE | 10,608 | (8,737) | 817 | 31,935 | 30,792 | 196 | 44,928 | 1,062,607 |
| INSURANCE | 2,546 | 10,906 | 266 | 193,309 | 37,136 | --- | 12,481 | 656,971 |
| CONSERVATION | 49,464 | 20,721 | 3,912 | 13,635 | --- | 1,620 | 222,009 | 393,490 |
| ECONOMIC DEVELOPMENT | 33,708 | (2,493) | 2,521 | (20,277) | 49,090 | 117 | 132,915 | 1,003,013 |
| EDUCATION | 314,946 | 11,209 | 11,016 | 39,008 | 80,181 | 18,355 | 796,450 | 2,559,382 |
| HIGHER ED | 24,309 | 230,111 | 196 | 24,738 | --- | 13,616 | 12,201 | 2,207,236 |
| HEALTH | 260,666 | (10,643) | 9,446 | 272,727 | 21,025 | 2,785 | 601,608 | 2,765,228 |
| HIGHWAYS | --- | 70,483 | 32,268 | 64,171 | 147,223 | 4,792 | 1,993,320 | 3,249,497 |
| LABOR | (466) | 10,067 | 1,984 | 175,348 | --- | 758 | 110,576 | 749,224 |
| MENTAL HEALTH | 240,831 | 39,824 | 8,969 | 85,983 | --- | 11,691 | 273,440 | 9,360,450 |
| NATURAL RESOURCES | 44,262 | (8,689) | 6,518 | 128,671 | 90,530 | 1,683 | 387,982 | 3,479,654 |
| PUBLIC SAFETY | 114,901 | 51,589 | 5,189 | 177,291 | 41,529 | 2,328 | 226,963 | 2,516,482 |
| SOCIAL SERVICES | 200,053 | 48,836 | 22,083 | 502,119 | 112,692 | 31,229 | 583,034 | 10,009,996 |
| CORRECTIONS | 442,301 | 103,294 | 14,546 | 472,838 | --- | 13,854 | 639,771 | 8,474,162 |
| TOTAL | 1,739,355 | 665,278 | 124,500 | 3,231,581 | 900,295 | 108,371 | 6,175,155 | 56,548,344 |

56,548,344

Notes:

- (3) Risk management administration, mail services, and administrative services to the Office of Administration
- (4) Development of state-wide accounting and human resources system.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

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| BUILDING USE | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 530,767 | 482,693 | 48,074 | 530,767 | 578,841 |
| JUDICIARY | 413,501 | 490,198 | (76,697) | 413,501 | 336,804 |
| GOVERNOR | 104,887 | 111,530 | (6,643) | 104,887 | 98,244 |
| LT GOVERNOR | 31,203 | 34,499 | (3,296) | 31,203 | 27,907 |
| AUDITOR | 210,415 | 232,788 | (22,373) | 210,415 | 188,042 |
| ATTORNEY GENERAL | 241,721 | 253,680 | (11,959) | 241,721 | 229,762 |
| AGRICULTURE | 85,199 | 85,072 | 127 | 85,199 | 85,326 |
| INSURANCE | 432,028 | 482,985 | (50,957) | 432,028 | 381,071 |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | 841,671 | 903,226 | (61,555) | 841,672 | 780,117 |
| EDUCATION | 211,154 | 221,998 | (10,844) | 211,154 | 200,310 |
| HIGHER ED | --- | --- | --- | --- | --- |
| HEALTH | 680,647 | 743,212 | (62,565) | 680,647 | 618,082 |
| HIGHWAYS | 107,952 | 128,671 | (20,719) | 107,952 | 87,233 |
| LABOR | 192,686 | 217,913 | (25,227) | 192,686 | 167,459 |
| MENTAL HEALTH | 110,908 | 101,030 | 9,878 | 110,908 | 120,786 |
| NATURAL RESOURCES | 241,552 | 236,882 | 4,670 | 241,552 | 246,222 |
| PUBLIC SAFETY | 518,637 | 560,931 | (42,294) | 518,638 | 476,344 |
| SOCIAL SERVICES | 3,960,053 | 4,413,769 | (453,716) | 3,960,057 | 3,506,341 |
| CORRECTIONS | 497,765 | 525,443 | (27,678) | 497,765 | 470,087 |
| TOTAL | 9,412,746 | 10,226,520 | (813,774) | 9,412,752 | 8,598,978 |

NOTES: Building Space includes Building Use I, II, III, IV, V, and Board of Public Buildings I & I

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

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| FACILITIES MANAGEMENT | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|-----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 1,718,510 | 1,593,814 | 124,696 | 1,711,977 | 1,836,673 |
| JUDICIARY | 344,941 | 320,977 | 23,964 | 343,630 | 367,594 |
| GOVERNOR | 302,499 | 275,852 | 26,647 | 301,349 | 327,996 |
| LT GOVERNOR | 26,496 | 24,691 | 1,805 | 26,395 | 28,200 |
| AUDITOR | 17,144 | 14,474 | 2,670 | 17,079 | 19,749 |
| ATTORNEY GENERAL | 605,067 | 488,702 | 116,365 | 602,767 | 719,132 |
| AGRICULTURE | 658,642 | 381,426 | 277,216 | 656,139 | 933,355 |
| INSURANCE | --- | --- | --- | --- | --- |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | 261,197 | 238,391 | 22,806 | 260,204 | 283,010 |
| EDUCATION | 876,540 | 813,935 | 62,605 | 873,208 | 935,813 |
| HIGHER ED | --- | --- | --- | --- | --- |
| HEALTH | 347,055 | 677,711 | (330,656) | 345,736 | 15,080 |
| HIGHWAYS | --- | --- | --- | --- | --- |
| LABOR | 253,891 | 234,985 | 18,906 | 252,926 | 271,832 |
| MENTAL HEALTH | 551,062 | 512,541 | 38,521 | 548,967 | 587,488 |
| NATURAL RESOURCES | 1,190,427 | 1,109,369 | 81,058 | 1,185,902 | 1,266,960 |
| PUBLIC SAFETY | 3,643 | 3,406 | 237 | 3,629 | 3,866 |
| SOCIAL SERVICES | 1,550,849 | 1,437,619 | 113,230 | 1,544,959 | 1,658,189 |
| CORRECTIONS | --- | 333,748 | (333,748) | --- | (333,748) |
| TOTAL | 8,707,963 | 8,461,641 | 246,322 | 8,674,867 | 8,921,189 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

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| BUILDING RENTAL | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | --- | 4,239 | (4,239) | --- | (4,239) |
| JUDICIARY | --- | 147,163 | (147,163) | --- | (147,163) |
| GOVERNOR | --- | --- | --- | --- | --- |
| LT GOVERNOR | --- | --- | --- | --- | --- |
| AUDITOR | --- | --- | --- | --- | --- |
| ATTORNEY GENERAL | --- | --- | --- | --- | --- |
| AGRICULTURE | --- | 208,329 | (208,329) | --- | (208,329) |
| INSURANCE | --- | --- | --- | --- | --- |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | --- | 683,126 | (683,126) | --- | (683,126) |
| EDUCATION | --- | 720,068 | (720,068) | --- | (720,068) |
| HIGHER ED | --- | 125,361 | (125,361) | --- | (125,361) |
| HEALTH | --- | 205,301 | (205,301) | --- | (205,301) |
| HIGHWAYS | --- | --- | --- | --- | --- |
| LABOR | --- | 603,792 | (603,792) | --- | (603,792) |
| MENTAL HEALTH | --- | 333,085 | (333,085) | --- | (333,085) |
| NATURAL RESOURCES | --- | --- | --- | --- | --- |
| PUBLIC SAFETY | --- | 327,029 | (327,029) | --- | (327,029) |
| SOCIAL SERVICES | --- | 1,113,714 | (1,113,714) | --- | (1,113,714) |
| CORRECTIONS | --- | 539,597 | (539,597) | --- | (539,597) |
| TOTAL | --- | 5,010,804 | (5,010,804) | --- | (5,010,804) |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

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| INSURANCE | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 507 | 407 | 100 | 507 | 607 |
| JUDICIARY | 2,780 | 2,159 | 621 | 2,780 | 3,401 |
| GOVERNOR | 24 | 18 | 6 | 24 | 30 |
| LT GOVERNOR | 6 | 5 | 1 | 6 | 7 |
| AUDITOR | 104 | 86 | 18 | 104 | 122 |
| ATTORNEY GENERAL | 317 | 240 | 77 | 317 | 394 |
| AGRICULTURE | 811 | 1,102 | (291) | 811 | 520 |
| INSURANCE | 403 | 301 | 102 | 403 | 505 |
| CONSERVATION | 1,386 | 1,019 | 367 | 1,386 | 1,753 |
| ECONOMIC DEVELOPMENT | 1,141 | 935 | 206 | 1,141 | 1,347 |
| EDUCATION | 2,245 | 1,383 | 862 | 2,245 | 3,107 |
| HIGHER ED | 23,278 | 18,969 | 4,309 | 23,278 | 27,587 |
| HEALTH | 1,497 | 1,036 | 461 | 1,497 | 1,958 |
| HIGHWAYS | 4,814 | 3,579 | 1,235 | 4,814 | 6,049 |
| LABOR | 1,498 | 600 | 898 | 1,498 | 2,396 |
| MENTAL HEALTH | 7,740 | 7,365 | 375 | 7,740 | 8,115 |
| NATURAL RESOURCES | 1,828 | 1,511 | 317 | 1,828 | 2,145 |
| PUBLIC SAFETY | 120,799 | 172,553 | (51,754) | 120,799 | 69,045 |
| SOCIAL SERVICES | 6,600 | 6,590 | 10 | 6,600 | 6,610 |
| CORRECTIONS | 9,256 | 6,694 | 2,562 | 9,256 | 11,818 |
| TOTAL | 187,034 | 226,552 | (39,518) | 187,034 | 147,516 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

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| WORKERS' COMP | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 31,692 | 23,202 | 8,490 | 31,692 | 40,182 |
| JUDICIARY | 1,202,420 | 701,404 | 501,016 | 1,202,420 | 1,703,436 |
| GOVERNOR | --- | 55,327 | (55,327) | --- | (55,327) |
| LT GOVERNOR | --- | --- | --- | --- | --- |
| AUDITOR | 2,593 | 3,569 | (976) | 2,593 | 1,617 |
| ATTORNEY GENERAL | 11,273 | 19,632 | (8,359) | 11,273 | 2,914 |
| AGRICULTURE | 58,143 | 60,681 | (2,538) | 58,143 | 55,605 |
| INSURANCE | 6,817 | 24,986 | (18,169) | 6,817 | (11,352) |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | 151,016 | 128,501 | 22,515 | 151,016 | 173,531 |
| EDUCATION | 414,358 | 321,254 | 93,104 | 414,358 | 507,462 |
| HIGHER ED | 1,618,163 | 1,313,571 | 304,592 | 1,618,163 | 1,922,755 |
| HEALTH | 413,944 | 299,837 | 114,107 | 413,944 | 528,051 |
| HIGHWAYS | --- | --- | --- | --- | --- |
| LABOR | 386,238 | 326,608 | 59,630 | 386,238 | 445,868 |
| MENTAL HEALTH | 6,582,078 | 5,884,297 | 697,781 | 6,582,078 | 7,279,859 |
| NATURAL RESOURCES | 748,116 | 553,270 | 194,846 | 748,116 | 942,962 |
| PUBLIC SAFETY | 1,193,235 | 1,110,110 | 83,125 | 1,193,235 | 1,276,360 |
| SOCIAL SERVICES | 2,357,692 | 1,327,849 | 1,029,843 | 2,357,692 | 3,387,535 |
| CORRECTIONS | 5,456,480 | 5,363,152 | 93,328 | 5,456,480 | 5,549,808 |
| TOTAL | 20,634,258 | 17,517,250 | 3,117,008 | 20,634,258 | 23,751,266 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 8

| BUDGET & PLANNING | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | --- | --- | --- | --- | --- |
| JUDICIARY | 32,817 | 27,955 | 4,862 | 32,753 | 37,615 |
| GOVERNOR | 40,878 | 37,191 | 3,687 | 40,798 | 44,485 |
| LT GOVERNOR | 2,743 | 1,248 | 1,495 | 2,738 | 4,233 |
| AUDITOR | 12,158 | 1,872 | 10,286 | 12,134 | 22,420 |
| ATTORNEY GENERAL | 4,098 | 1,997 | 2,101 | 4,090 | 6,191 |
| AGRICULTURE | 39,049 | 35,194 | 3,855 | 38,973 | 42,828 |
| INSURANCE | 12,802 | 11,732 | 1,070 | 12,777 | 13,847 |
| CONSERVATION | 10,059 | 9,236 | 823 | 10,039 | 10,862 |
| ECONOMIC DEVELOPMENT | 76,066 | 64,524 | 11,542 | 75,917 | 87,459 |
| EDUCATION | 113,354 | 81,122 | 32,232 | 113,131 | 145,363 |
| HIGHER ED | 59,911 | 46,052 | 13,859 | 59,794 | 73,653 |
| HEALTH | 93,270 | 68,766 | 24,504 | 93,087 | 117,591 |
| HIGHWAYS | 57,642 | 57,034 | 608 | 57,529 | 58,137 |
| LABOR | 34,680 | 26,209 | 8,471 | 34,612 | 43,083 |
| MENTAL HEALTH | 91,306 | 48,173 | 43,133 | 91,127 | 134,260 |
| NATURAL RESOURCES | 51,241 | 47,675 | 3,566 | 51,141 | 54,707 |
| PUBLIC SAFETY | 98,012 | 83,743 | 14,269 | 97,820 | 112,089 |
| SOCIAL SERVICES | 169,336 | 162,244 | 7,092 | 169,004 | 176,096 |
| CORRECTIONS | 61,876 | 55,664 | 6,212 | 61,754 | 67,966 |
| TOTAL | 1,061,298 | 867,631 | 193,667 | 1,059,218 | 1,252,885 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

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| ACCOUNTING & PAYROLL | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 17,458 | 31,052 | (13,594) | 17,433 | 3,839 |
| JUDICIARY | 73,789 | 126,780 | (52,991) | 73,682 | 20,691 |
| GOVERNOR | 1,233 | 2,093 | (860) | 1,231 | 371 |
| LT GOVERNOR | 245 | 371 | (126) | 244 | 118 |
| AUDITOR | 3,562 | 6,001 | (2,439) | 3,557 | 1,118 |
| ATTORNEY GENERAL | 13,635 | 20,105 | (6,470) | 13,615 | 7,145 |
| AGRICULTURE | 23,536 | 34,241 | (10,705) | 23,502 | 12,797 |
| INSURANCE | 7,425 | 11,854 | (4,429) | 7,415 | 2,986 |
| CONSERVATION | 105,838 | 142,010 | (36,172) | 105,686 | 69,514 |
| ECONOMIC DEVELOPMENT | 64,482 | 87,153 | (22,671) | 64,389 | 41,718 |
| EDUCATION | 409,310 | 601,803 | (192,493) | 408,723 | 216,230 |
| HIGHER ED | 6,459 | 9,478 | (3,019) | 6,450 | 3,431 |
| HEALTH | 178,114 | 102,373 | 75,741 | 177,858 | 253,599 |
| HIGHWAYS | 634,583 | 482,433 | 152,150 | 633,671 | 785,821 |
| LABOR | 57,151 | 82,742 | (25,591) | 57,069 | 31,478 |
| MENTAL HEALTH | 208,374 | 368,702 | (160,328) | 208,075 | 47,747 |
| NATURAL RESOURCES | 146,183 | 152,991 | (6,808) | 145,974 | 139,166 |
| PUBLIC SAFETY | 129,371 | 198,654 | (69,283) | 129,185 | 59,902 |
| SOCIAL SERVICES | 331,425 | 521,790 | (190,365) | 330,949 | 140,584 |
| CORRECTIONS | 298,636 | 383,938 | (85,302) | 298,207 | 212,905 |
| TOTAL | 2,710,809 | 3,366,564 | (655,755) | 2,706,915 | 2,051,160 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

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| PERSONNEL | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | --- | --- | --- | --- | --- |
| JUDICIARY | --- | --- | --- | --- | --- |
| GOVERNOR | --- | --- | --- | --- | --- |
| LT GOVERNOR | --- | --- | --- | --- | --- |
| AUDITOR | --- | --- | --- | --- | --- |
| ATTORNEY GENERAL | --- | --- | --- | --- | --- |
| AGRICULTURE | 35,585 | 41,205 | (5,620) | 35,586 | 29,966 |
| INSURANCE | 14,520 | 15,770 | (1,250) | 14,520 | 13,270 |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | 146,386 | 169,400 | (23,014) | 146,390 | 123,376 |
| EDUCATION | --- | --- | --- | --- | --- |
| HIGHER ED | --- | --- | --- | --- | --- |
| HEALTH | 220,413 | 162,277 | 58,136 | 220,418 | 278,554 |
| HIGHWAYS | --- | --- | --- | --- | --- |
| LABOR | 110,921 | 129,211 | (18,290) | 110,923 | 92,633 |
| MENTAL HEALTH | 1,016,850 | 1,179,182 | (162,332) | 1,016,874 | 854,542 |
| NATURAL RESOURCES | 200,181 | 223,831 | (23,650) | 200,185 | 176,535 |
| PUBLIC SAFETY | 231,838 | 237,566 | (5,728) | 231,843 | 226,115 |
| SOCIAL SERVICES | 988,406 | 1,228,526 | (240,120) | 988,429 | 748,309 |
| CORRECTIONS | 1,340,805 | 1,333,322 | 7,483 | 1,340,836 | 1,348,319 |
| TOTAL | 4,305,905 | 4,720,290 | (414,385) | 4,306,004 | 3,891,619 |

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| PURCHASING | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | --- | --- | --- | --- | --- |
| JUDICIARY | --- | --- | --- | --- | --- |
| GOVERNOR | 74 | 203 | (129) | 74 | (55) |
| LT GOVERNOR | 2 | --- | 2 | 2 | 4 |
| AUDITOR | 619 | 3,042 | (2,423) | 619 | (1,804) |
| ATTORNEY GENERAL | 3,569 | 4,054 | (485) | 3,566 | 3,081 |
| AGRICULTURE | 7,537 | 4,460 | 3,077 | 7,531 | 10,608 |
| INSURANCE | 3,200 | 3,852 | (652) | 3,198 | 2,546 |
| CONSERVATION | 53,746 | 57,985 | (4,239) | 53,703 | 49,464 |
| ECONOMIC DEVELOPMENT | 61,483 | 89,208 | (27,725) | 61,433 | 33,708 |
| EDUCATION | 299,211 | 283,234 | 15,977 | 298,969 | 314,946 |
| HIGHER ED | 34,065 | 43,793 | (9,728) | 34,037 | 24,309 |
| HEALTH | 194,884 | 128,945 | 65,939 | 194,727 | 260,666 |
| HIGHWAYS | --- | --- | --- | --- | --- |
| LABOR | 12,849 | 26,154 | (13,305) | 12,839 | (466) |
| MENTAL HEALTH | 193,786 | 146,585 | 47,201 | 193,630 | 240,831 |
| NATURAL RESOURCES | 38,772 | 33,250 | 5,522 | 38,740 | 44,262 |
| PUBLIC SAFETY | 110,918 | 106,846 | 4,072 | 110,829 | 114,901 |
| SOCIAL SERVICES | 304,719 | 409,139 | (104,420) | 304,473 | 200,053 |
| CORRECTIONS | 453,477 | 464,288 | (10,811) | 453,112 | 442,301 |
| TOTAL | 1,772,911 | 1,805,038 | (32,127) | 1,771,482 | 1,739,355 |

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| GENERAL SERVICES | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 20,238 | 11,331 | 8,907 | 20,232 | 29,139 |
| JUDICIARY | 38,427 | 36,557 | 1,870 | 38,404 | 40,274 |
| GOVERNOR | 3,698 | 869 | 2,829 | 3,698 | 6,527 |
| LT GOVERNOR | 3,750 | 2,566 | 1,184 | 3,749 | 4,933 |
| AUDITOR | 8,128 | 2,522 | 5,606 | 8,127 | 13,733 |
| ATTORNEY GENERAL | 3,938 | 3,679 | 259 | 3,935 | 4,194 |
| AGRICULTURE | 3,617 | 15,969 | (12,352) | 3,615 | (8,737) |
| INSURANCE | 8,678 | 6,448 | 2,230 | 8,676 | 10,906 |
| CONSERVATION | 18,315 | 15,897 | 2,418 | 18,303 | 20,721 |
| ECONOMIC DEVELOPMENT | 19,090 | 40,664 | (21,574) | 19,081 | (2,493) |
| EDUCATION | 21,089 | 30,956 | (9,867) | 21,076 | 11,209 |
| HIGHER ED | 207,746 | 185,252 | 22,494 | 207,617 | 230,111 |
| HEALTH | 18,534 | 47,700 | (29,166) | 18,523 | (10,643) |
| HIGHWAYS | 63,616 | 56,709 | 6,907 | 63,576 | 70,483 |
| LABOR | 9,688 | 9,303 | 385 | 9,682 | 10,067 |
| MENTAL HEALTH | 88,670 | 137,461 | (48,791) | 88,615 | 39,824 |
| NATURAL RESOURCES | 18,617 | 45,911 | (27,294) | 18,605 | (8,689) |
| PUBLIC SAFETY | 50,707 | 49,797 | 910 | 50,679 | 51,589 |
| SOCIAL SERVICES | 80,603 | 112,319 | (31,716) | 80,552 | 48,836 |
| CORRECTIONS | 105,685 | 108,010 | (2,325) | 105,619 | 103,294 |
| TOTAL | 792,834 | 919,920 | (127,086) | 792,364 | 665,278 |

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| TREASURER DISBURSEMENTS | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|-------------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 582 | 499 | 83 | 582 | 665 |
| JUDICIARY | 2,502 | 1,645 | 857 | 2,502 | 3,359 |
| GOVERNOR | 41 | 31 | 10 | 41 | 51 |
| LT GOVERNOR | 8 | --- | 8 | 8 | 16 |
| AUDITOR | 120 | 90 | 30 | 120 | 150 |
| ATTORNEY GENERAL | 453 | 378 | 75 | 453 | 528 |
| AGRICULTURE | 771 | 725 | 46 | 771 | 817 |
| INSURANCE | 246 | 226 | 20 | 246 | 266 |
| CONSERVATION | 3,465 | 3,018 | 447 | 3,465 | 3,912 |
| ECONOMIC DEVELOPMENT | 2,121 | 1,721 | 400 | 2,121 | 2,521 |
| EDUCATION | 13,252 | 15,488 | (2,236) | 13,252 | 11,016 |
| HIGHER ED | 211 | 226 | (15) | 211 | 196 |
| HEALTH | 5,848 | 2,250 | 3,598 | 5,848 | 9,446 |
| HIGHWAYS | 21,222 | 10,175 | 11,047 | 21,221 | 32,268 |
| LABOR | 1,875 | 1,766 | 109 | 1,875 | 1,984 |
| MENTAL HEALTH | 7,043 | 5,117 | 1,926 | 7,043 | 8,969 |
| NATURAL RESOURCES | 4,874 | 3,230 | 1,644 | 4,874 | 6,518 |
| PUBLIC SAFETY | 4,315 | 3,441 | 874 | 4,315 | 5,189 |
| SOCIAL SERVICES | 30,726 | 39,368 | (8,642) | 30,725 | 22,083 |
| CORRECTIONS | 10,020 | 5,494 | 4,526 | 10,020 | 14,546 |
| | ===== | ===== | ===== | ===== | ===== |
| TOTAL | 109,695 | 94,888 | 14,807 | 109,693 | 124,500 |
| | ===== | ===== | ===== | ===== | ===== |

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| RECORDS MANAGEMENT | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 19,801 | 23,061 | (3,260) | 19,801 | 16,541 |
| JUDICIARY | 426,785 | 425,580 | 1,205 | 426,783 | 427,988 |
| GOVERNOR | 1,016 | 524 | 492 | 1,016 | 1,508 |
| LT GOVERNOR | 2,513 | 3,145 | (632) | 2,513 | 1,881 |
| AUDITOR | 50,100 | 53,984 | (3,884) | 50,100 | 46,216 |
| ATTORNEY GENERAL | 584,624 | 593,295 | (8,671) | 584,622 | 575,951 |
| AGRICULTURE | 35,360 | 38,785 | (3,425) | 35,360 | 31,935 |
| INSURANCE | 126,791 | 60,273 | 66,518 | 126,791 | 193,309 |
| CONSERVATION | 15,203 | 16,771 | (1,568) | 15,203 | 13,635 |
| ECONOMIC DEVELOPMENT | 121,676 | 263,629 | (141,953) | 121,676 | (20,277) |
| EDUCATION | 93,142 | 147,276 | (54,134) | 93,142 | 39,008 |
| HIGHER ED | 26,520 | 28,302 | (1,782) | 26,520 | 24,738 |
| HEALTH | 299,887 | 327,046 | (27,159) | 299,886 | 272,727 |
| HIGHWAYS | 34,968 | 5,765 | 29,203 | 34,968 | 64,171 |
| LABOR | 261,942 | 348,535 | (86,593) | 261,941 | 175,348 |
| MENTAL HEALTH | 91,734 | 97,485 | (5,751) | 91,734 | 85,983 |
| NATURAL RESOURCES | 147,145 | 165,619 | (18,474) | 147,145 | 128,671 |
| PUBLIC SAFETY | 188,227 | 199,162 | (10,935) | 188,226 | 177,291 |
| SOCIAL SERVICES | 732,196 | 962,271 | (230,075) | 732,194 | 502,119 |
| CORRECTIONS | 516,558 | 560,277 | (43,719) | 516,557 | 472,838 |
| TOTAL | 3,776,188 | 4,320,785 | (544,597) | 3,776,178 | 3,231,581 |

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| SECURITY | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 184,185 | 191,732 | (7,547) | 184,184 | 176,637 |
| JUDICIARY | 17,721 | 20,494 | (2,773) | 17,721 | 14,948 |
| GOVERNOR | 10,458 | 11,517 | (1,059) | 10,458 | 9,399 |
| LT GOVERNOR | 2,034 | 2,371 | (337) | 2,034 | 1,697 |
| AUDITOR | 36,314 | 34,044 | 2,270 | 36,314 | 38,584 |
| ATTORNEY GENERAL | 48,806 | 48,780 | 26 | 48,806 | 48,832 |
| AGRICULTURE | 36,314 | 41,836 | (5,522) | 36,314 | 30,792 |
| INSURANCE | 40,672 | 44,207 | (3,535) | 40,671 | 37,136 |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | 63,332 | 77,573 | (14,241) | 63,331 | 49,090 |
| EDUCATION | 106,909 | 133,636 | (26,727) | 106,908 | 80,181 |
| HIGHER ED | --- | --- | --- | --- | --- |
| HEALTH | 22,369 | 23,713 | (1,344) | 22,369 | 21,025 |
| HIGHWAYS | 170,240 | 193,256 | (23,016) | 170,239 | 147,223 |
| LABOR | --- | --- | --- | --- | --- |
| MENTAL HEALTH | --- | --- | --- | --- | --- |
| NATURAL RESOURCES | 102,260 | 113,990 | (11,730) | 102,260 | 90,530 |
| PUBLIC SAFETY | 30,504 | 19,479 | 11,025 | 30,504 | 41,529 |
| SOCIAL SERVICES | 98,774 | 84,856 | 13,918 | 98,774 | 112,692 |
| CORRECTIONS | --- | --- | --- | --- | --- |
| TOTAL | 970,892 | 1,041,484 | (70,592) | 970,887 | 900,295 |

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| REVENUE CASHIER | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 736 | 817 | (81) | 736 | 655 |
| JUDICIARY | 3,961 | 3,794 | 167 | 3,961 | 4,128 |
| GOVERNOR | 49 | 68 | (19) | 49 | 30 |
| LT GOVERNOR | 12 | 17 | (5) | 12 | 7 |
| AUDITOR | 167 | 170 | (3) | 167 | 164 |
| ATTORNEY GENERAL | 360 | 357 | 3 | 360 | 363 |
| AGRICULTURE | 302 | 408 | (106) | 302 | 196 |
| INSURANCE | --- | --- | --- | --- | --- |
| CONSERVATION | 1,584 | 1,548 | 36 | 1,584 | 1,620 |
| ECONOMIC DEVELOPMENT | 484 | 851 | (367) | 484 | 117 |
| EDUCATION | 18,415 | 18,475 | (60) | 18,415 | 18,355 |
| HIGHER ED | 19,789 | 25,962 | (6,173) | 19,789 | 13,616 |
| HEALTH | 2,158 | 1,531 | 627 | 2,158 | 2,785 |
| HIGHWAYS | 5,688 | 6,584 | (896) | 5,688 | 4,792 |
| LABOR | 813 | 868 | (55) | 813 | 758 |
| MENTAL HEALTH | 12,285 | 12,879 | (594) | 12,285 | 11,691 |
| NATURAL RESOURCES | 2,109 | 2,535 | (426) | 2,109 | 1,683 |
| PUBLIC SAFETY | 2,593 | 2,858 | (265) | 2,593 | 2,328 |
| SOCIAL SERVICES | 29,965 | 28,701 | 1,264 | 29,965 | 31,229 |
| CORRECTIONS | 12,618 | 11,382 | 1,236 | 12,618 | 13,854 |
| TOTAL | 114,088 | 119,805 | (5,717) | 114,088 | 108,371 |

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| INFORMATION SERVICES | 2004 CARRY-FORWARD | 2002 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2004 ACTUAL | FIXED FY 06 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 38,238 | 53,362 | (15,124) | 38,280 | 23,156 |
| JUDICIARY | 164,328 | 225,858 | (61,530) | 164,508 | 102,978 |
| GOVERNOR | 29,270 | 46,939 | (17,669) | 2,678 | (14,991) |
| LT GOVERNOR | 8,932 | 13,680 | (4,748) | 535 | (4,213) |
| AUDITOR | 7,853 | 10,548 | (2,695) | 7,862 | 5,167 |
| ATTORNEY GENERAL | 29,737 | 34,127 | (4,390) | 29,770 | 25,380 |
| AGRICULTURE | 50,668 | 56,464 | (5,796) | 50,724 | 44,928 |
| INSURANCE | 16,160 | 19,856 | (3,696) | 16,177 | 12,481 |
| CONSERVATION | 227,531 | 233,303 | (5,772) | 227,781 | 222,009 |
| ECONOMIC DEVELOPMENT | 139,289 | 145,815 | (6,526) | 139,441 | 132,915 |
| EDUCATION | 870,250 | 945,003 | (74,753) | 871,203 | 796,450 |
| HIGHER ED | 13,849 | 15,512 | (1,663) | 13,864 | 12,201 |
| HEALTH | 384,049 | 166,911 | 217,138 | 384,470 | 601,608 |
| HIGHWAYS | 1,393,629 | 795,465 | 598,164 | 1,395,156 | 1,993,320 |
| LABOR | 123,164 | 135,887 | (12,723) | 123,299 | 110,576 |
| MENTAL HEALTH | 462,533 | 652,133 | (189,600) | 463,040 | 273,440 |
| NATURAL RESOURCES | 320,085 | 252,538 | 67,547 | 320,435 | 387,982 |
| PUBLIC SAFETY | 283,340 | 340,027 | (56,687) | 283,650 | 226,963 |
| SOCIAL SERVICES | 733,833 | 885,436 | (151,603) | 734,637 | 583,034 |
| CORRECTIONS | 658,001 | 676,952 | (18,951) | 658,722 | 639,771 |
| TOTAL | 5,954,739 | 5,705,816 | 248,923 | 5,926,232 | 6,175,155 |

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BUILDING USE I

| | |
|---|-------|
| Nature and Extent of Services | 1 |
| Total Costs to be Allocated | 1.2 |
| Costs to be Allocated by Activity (Cost Pool) | 1.3 |
| Detail Activity Allocation - Broadway | 1.4.1 |
| Detail Activity Allocation - Capitol | 1.4.2 |
| Detail Activity Allocation - Truman | 1.4.3 |
| Detail Activity Allocation - Supreme Court | 1.4.4 |
| Detail Activity Allocation - Springfield | 1.4.5 |
| Cost Allocation Summary | 1.5 |

BUILDING USE II

| | |
|---|-------|
| Nature and Extent of Services | 2 |
| Total Costs to be Allocated | 2.2 |
| Costs to be Allocated by Activity (Cost Pool) | 2.3 |
| Detail Activity Allocation - Wainwright | 2.4.1 |
| Detail Activity Allocation - Midtown | 2.4.2 |
| Detail Activity Allocation - Jefferson | 2.4.3 |
| Detail Activity Allocation - National Guard Complex | 2.4.4 |
| Detail Activity Allocation - EDP/Health Lab | 2.4.5 |
| Cost Allocation Summary | 2.5 |

BUILDING USE III

| | |
|---|-------|
| Nature and Extent of Services | 3 |
| Total Costs to be Allocated | 3.2 |
| Costs to be Allocated by Activity (Cost Pool) | 3.3 |
| Detail Activity Allocation - Mo. Blvd. | 3.4.1 |
| Detail Activity Allocation - Fletcher Daniels | 3.4.2 |
| Detail Activity Allocation - St. Joseph | 3.4.3 |
| Detail Activity Allocation - Kirkpatrick Information Center ... | 3.4.4 |
| Detail Activity Allocation - DEQ Lab | 3.4.5 |
| Cost Allocation Summary | 3.5 |

BUILDING USE IV

| | |
|--|-------|
| Nature and Extent of Services | 4 |
| Total Costs to be Allocated | 4.2 |
| Costs to be Allocated by Activity (Cost Pool) | 4.3 |
| Detail Activity Allocation - Professional Registration | 4.4.1 |
| Detail Activity Allocation - Mental Health | 4.4.2 |
| Detail Activity Allocation - Howerton | 4.4.3 |
| Detail Activity Allocation - D&C Warehouse | 4.4.4 |
| Detail Activity Allocation - Penrose Family Center | 4.4.5 |
| Cost Allocation Summary | 4.5 |

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BUILDING USE V

| | |
|---|-------|
| Nature and Extent of Services | 5 |
| Total Costs to be Allocated | 5.2 |
| Costs to be Allocated by Activity (Cost Pool) | 5.3 |
| Detail Activity Allocation - Ag Feed/Seed Lab | 5.4.1 |
| Detail Activity Allocation - Mill Creek | 5.4.2 |
| Cost Allocation Summary | 5.5 |

EQUIPMENT USE

| | |
|---|-------|
| Nature and Extent of Services | 6 |
| Total Costs to be Allocated | 6.2 |
| Costs to be Allocated by Activity (Cost Pool) | 6.3 |
| Detail Activity Allocation - Equipment Use | 6.4.1 |
| Detail Activity Allocation - BPB Equipment | 6.4.2 |
| Cost Allocation Summary | 6.5 |

RETIREMENT/GROUP INSURANCE

| | |
|---|-------|
| Nature and Extent of Services | 7 |
| Total Costs to be Allocated | 7.2 |
| Costs to be Allocated by Activity (Cost Pool) | 7.3 |
| Detail Activity Allocation - Retirement/Group Insurance | 7.4.1 |
| Cost Allocation Summary | 7.5 |

OASDHI

| | |
|---|-------|
| Nature and Extent of Services | 8 |
| Total Costs to be Allocated | 8.2 |
| Costs to be Allocated by Activity (Cost Pool) | 8.3 |
| Detail Activity Allocation - OASDHI | 8.4.1 |
| Cost Allocation Summary | 8.5 |

BUILDING RENTAL

| | |
|---|-------|
| Nature and Extent of Services | 9 |
| Total Costs to be Allocated | 9.2 |
| Costs to be Allocated by Activity (Cost Pool) | 9.3 |
| Detail Activity Allocation - Building Rental | 9.4.1 |
| Cost Allocation Summary | 9.5 |

WORKERS' COMPENSATION

| | |
|--|--------|
| Nature and Extent of Services | 10 |
| Total Costs to be Allocated | 10.2 |
| Costs to be Allocated by Activity (Cost Pool) | 10.3 |
| Detail Activity Allocation - Workers' Compensation | 10.4.1 |
| Cost Allocation Summary | 10.5 |

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UNEMPLOYMENT COMPENSATION

| | |
|--|--------|
| Nature and Extent of Services | 11 |
| Total Costs to be Allocated | 11.2 |
| Costs to be Allocated by Activity (Cost Pool) | 11.3 |
| Detail Activity Allocation - Unemployment Compensation | 11.4.1 |
| Cost Allocation Summary | 11.5 |

INSURANCE

| | |
|---|--------|
| Nature and Extent of Services | 12 |
| Total Costs to be Allocated | 12.2 |
| Costs to be Allocated by Activity (Cost Pool) | 12.3 |
| Detail Activity Allocation - Auto Claim | 12.4.1 |
| Detail Activity Allocation - Aircraft Liability | 12.4.2 |
| Detail Activity Allocation - Surety Bonds | 12.4.3 |
| Detail Activity Allocation - Specific Bonds | 12.4.4 |
| Cost Allocation Summary | 12.5 |

BOARD OF PUBLIC BUILDINGS I

| | |
|---|--------|
| Nature and Extent of Services | 13 |
| Total Costs to be Allocated | 13.2 |
| Costs to be Allocated by Activity (Cost Pool) | 13.3 |
| Detail Activity Allocation - Fletcher Daniels | 13.4.1 |
| Detail Activity Allocation - Springfield | 13.4.2 |
| Detail Activity Allocation - Wainwright | 13.4.3 |
| Detail Activity Allocation - Truman | 13.4.4 |
| Detail Activity Allocation - Midtown | 13.4.5 |
| Cost Allocation Summary | 13.5 |

BOARD OF PUBLIC BUILDINGS II

| | |
|---|--------|
| Nature and Extent of Services | 14 |
| Total Costs to be Allocated | 14.2 |
| Costs to be Allocated by Activity (Cost Pool) | 14.3 |
| Detail Activity Allocation - St. Joseph | 14.4.1 |
| Detail Activity Allocation - Kirkpatrick Information Center ... | 14.4.2 |
| Detail Activity Allocation - Mill Creek | 14.4.3 |
| Cost Allocation Summary | 14.5 |

COMMISSIONER OF ADMINISTRATION

| | |
|---|--------|
| Nature and Extent of Services | 15 |
| Total Costs to be Allocated | 15.2 |
| Costs to be Allocated by Activity (Cost Pool) | 15.3 |
| Detail Activity Allocation - Departmental | 15.4.1 |
| Detail Activity Allocation - Office Automation | 15.4.2 |
| Detail Activity Allocation - Section II | 15.4.3 |
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| Cost Allocation Summary | 15.5 |

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| INFORMATION SERVICES | |
| Nature and Extent of Services | 16 |
| Total Costs to be Allocated | 16.2 |
| Costs to be Allocated by Activity (Cost Pool) | 16.3 |
| Detail Activity Allocation - System Development | 16.4.1 |
| Detail Activity Allocation - Systems Development - SAM II | 16.4.2 |
| Detail Activity Allocation - Section II | 16.4.3 |
| Cost Allocation Summary | 16.5 |
| BUDGET AND PLANNING | |
| Nature and Extent of Services | 17 |
| Total Costs to be Allocated | 17.2 |
| Costs to be Allocated by Activity (Cost Pool) | 17.3 |
| Detail Activity Allocation - Budget & Planning | 17.4.1 |
| Detail Activity Allocation - Washington Office | 17.4.2 |
| Detail Activity Allocation - General Government | 17.4.3 |
| Cost Allocation Summary | 17.5 |
| ACCOUNTING | |
| Nature and Extent of Services | 18 |
| Total Costs to be Allocated | 18.2 |
| Costs to be Allocated by Activity (Cost Pool) | 18.3 |
| Detail Activity Allocation - Payroll | 18.4.1 |
| Detail Activity Allocation - Accounting | 18.4.2 |
| Detail Activity Allocation - General Government | 18.4.3 |
| Cost Allocation Summary | 18.5 |
| FACILITIES MANAGEMENT | |
| Nature and Extent of Services | 19 |
| Total Costs to be Allocated | 19.2 |
| Costs to be Allocated by Activity (Cost Pool) | 19.3 |
| Detail Activity Allocation - Facilities Manager | 19.4.1 |
| Detail Activity Allocation - Penrose Family Center | 19.4.2 |
| Detail Activity Allocation - Section II | 19.4.3 |
| Detail Activity Allocation - Other | 19.4.4 |
| Cost Allocation Summary | 19.5 |
| DESIGN AND CONSTRUCTION | |
| Nature and Extent of Services | 20 |
| Total Costs to be Allocated | 20.2 |
| Costs to be Allocated by Activity (Cost Pool) | 20.3 |
| Detail Activity Allocation - Section II | 20.4.1 |
| Detail Activity Allocation - Other | 20.4.2 |
| Cost Allocation Summary | 20.5 |

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| PERSONNEL | |
| Nature and Extent of Services | 21 |
| Total Costs to be Allocated | 21.2 |
| Costs to be Allocated by Activity (Cost Pool) | 21.3 |
| Detail Activity Allocation - Personnel Services | 21.4.1 |
| Detail Activity Allocation - Section II | 21.4.2 |
| Cost Allocation Summary | 21.5 |
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| Nature and Extent of Services | 22 |
| Total Costs to be Allocated | 22.2 |
| Costs to be Allocated by Activity (Cost Pool) | 22.3 |
| Detail Activity Allocation - Operating | 22.4.1 |
| Detail Activity Allocation - Surplus Property | 22.4.2 |
| Cost Allocation Summary | 22.5 |
| GENERAL SERVICES | |
| Nature and Extent of Services | 23 |
| Total Costs to be Allocated | 23.2 |
| Costs to be Allocated by Activity (Cost Pool) | 23.3 |
| Detail Activity Allocation - Risk Management | 23.4.1 |
| Detail Activity Allocation - Mail Services | 23.4.2 |
| Detail Activity Allocation - Section II | 23.4.3 |
| Detail Activity Allocation - Other | 23.4.4 |
| Cost Allocation Summary | 23.5 |
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STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
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State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

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Detail

| Grantee Departments | BUILDING USE I | BUILDING USE II | BUILDING USE III | BUILDING USE IV | BUILDING USE V | EQUIPMENT USE | RETIREMENT/GROUP |
|----------------------|----------------|-----------------|------------------|-----------------|----------------|---------------|------------------|
| LEGISLATURE | 530,766.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| JUDICIARY | 44,479.68 | 66,059.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| GOVERNOR | 29,882.82 | 10,675.48 | 5,725.62 | 0.00 | 0.00 | 0.00 | 0.00 |
| LT. GOVERNOR | 8,183.28 | 2,652.51 | 1,523.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| AUDITOR | 60,873.88 | 0.00 | 4,557.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| ATTORNEY GENERAL | 64,013.54 | 23,848.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| AGRICULTURE | 0.00 | 0.00 | 43,414.00 | 0.00 | 41,785.00 | 0.00 | 0.00 |
| INSURANCE | 133,292.41 | 3,051.94 | 2,909.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| CONSERVATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 226,119.81 | 8,792.26 | 12,736.59 | 46,582.00 | 0.00 | 0.00 | 0.00 |
| EDUCATION | 0.00 | 128,783.54 | 18,414.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| HIGHER EDUCATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| HEALTH | 9,850.82 | 115,351.53 | 33,471.56 | 0.00 | 47,454.92 | 0.00 | 0.00 |
| HIGHWAYS | 36,034.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LABOR | 0.00 | 29,122.57 | 7,403.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| MENTAL HEALTH | 1,082.97 | 0.00 | 0.00 | 103,006.00 | 0.00 | 0.00 | 0.00 |
| NATURAL RESOURCES | 63,224.83 | 109,020.33 | 69,307.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PUBLIC SAFETY | 74,149.77 | 160,026.41 | 16,941.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| SOCIAL SERVICES | 110,792.10 | 326,378.41 | 261,887.48 | 236,924.00 | 0.00 | 0.00 | 0.00 |
| CORRECTIONS | 0.00 | 27,838.18 | 0.00 | 0.00 | 103,211.08 | 0.00 | 0.00 |
| ALL OTHER | 44,484.76 | 997.53 | 8,236.69 | 0.00 | 0.00 | 0.00 | 0.00 |
| SubTotal | 1,437,231.67 | 1,012,598.50 | 486,527.65 | 386,512.00 | 192,451.00 | 0.00 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unallocated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 1,437,231.67 | 1,012,598.50 | 486,527.65 | 386,512.00 | 192,451.00 | 0.00 | 0.00 |

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

Fiscal Year 2004 SWCAP Revised
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 Detail

| Grantee Departments | OASDHI | BUILDING RENTAL | WORKER'S | UNEMPLOYMENT | INSURANCE | BOARD OF PUBLIC | BOARD OF PUBLIC |
|----------------------|--------|-----------------|---------------|--------------|------------|-----------------|-----------------|
| LEGISLATURE | 0.00 | 0.00 | 31,691.87 | 0.00 | 507.24 | 0.00 | 0.00 |
| JUDICIARY | 0.00 | 0.00 | 1,202,419.67 | 0.00 | 2,780.09 | 302,962.57 | 0.00 |
| GOVERNOR | 0.00 | 0.00 | 0.00 | 0.00 | 24.25 | 58,602.83 | 0.00 |
| LT. GOVERNOR | 0.00 | 0.00 | 0.00 | 0.00 | 6.24 | 18,843.78 | 0.00 |
| AUDITOR | 0.00 | 0.00 | 2,592.71 | 0.00 | 103.94 | 144,983.96 | 0.00 |
| ATTORNEY GENERAL | 0.00 | 0.00 | 11,273.24 | 0.00 | 316.74 | 153,857.72 | 0.00 |
| AGRICULTURE | 0.00 | 0.00 | 58,143.36 | 0.00 | 810.85 | 0.00 | 0.00 |
| INSURANCE | 0.00 | 0.00 | 6,817.40 | 0.00 | 402.52 | 292,775.52 | 0.00 |
| CONSERVATION | 0.00 | 0.00 | 0.00 | 0.00 | 1,385.89 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 0.00 | 0.00 | 151,015.79 | 0.00 | 1,141.21 | 547,440.86 | 0.00 |
| EDUCATION | 0.00 | 0.00 | 414,357.93 | 0.00 | 2,244.84 | 25,523.60 | 38,432.13 |
| HIGHER EDUCATION | 0.00 | 0.00 | 1,618,163.32 | 0.00 | 23,278.40 | 0.00 | 0.00 |
| HEALTH | 0.00 | 0.00 | 413,944.06 | 0.00 | 1,497.25 | 331,839.04 | 142,679.47 |
| HIGHWAYS | 0.00 | 0.00 | 0.00 | 0.00 | 4,813.89 | 71,917.92 | 0.00 |
| LABOR | 0.00 | 0.00 | 386,237.75 | 0.00 | 1,498.26 | 133,562.84 | 22,597.06 |
| MENTAL HEALTH | 0.00 | 0.00 | 6,582,077.94 | 0.00 | 7,739.74 | 6,818.59 | 0.00 |
| NATURAL RESOURCES | 0.00 | 0.00 | 748,116.21 | 0.00 | 1,827.47 | 0.00 | 0.00 |
| PUBLIC SAFETY | 0.00 | 0.00 | 1,193,235.28 | 0.00 | 120,799.00 | 248,200.57 | 19,320.00 |
| SOCIAL SERVICES | 0.00 | 0.00 | 2,357,692.13 | 0.00 | 6,600.30 | 2,818,867.83 | 205,207.72 |
| CORRECTIONS | 0.00 | 0.00 | 5,456,479.60 | 0.00 | 9,255.63 | 127,672.31 | 239,043.95 |
| ALL OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 108,209.82 | 0.00 |
| SubTotal | 0.00 | 0.00 | 20,634,258.26 | 0.00 | 187,033.75 | 5,392,079.76 | 667,280.33 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unallocated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 0.00 | 0.00 | 20,634,258.26 | 0.00 | 187,033.75 | 5,392,079.76 | 667,280.33 |

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

Fiscal Year 2004 SWCAP Revised
 2004 Version 1.0004-1
 Detail

| Grantee Departments | COMM. OF ADMIN. | INFORMATION SERVICES | BUDGET AND PLANNING | ACCOUNTING | FACILITIES MANAGEMENT | DESIGN AND | PERSONNEL |
|----------------------|-----------------|----------------------|---------------------|--------------|-----------------------|--------------|--------------|
| LEGISLATURE | 0.00 | 38,279.65 | 0.00 | 17,432.94 | 1,711,977.24 | 0.00 | 0.00 |
| JUDICIARY | 0.00 | 164,508.45 | 32,753.03 | 73,682.47 | 343,629.80 | 0.00 | 0.00 |
| GOVERNOR | 32,673.96 | 2,677.73 | 40,797.63 | 1,230.80 | 301,349.24 | 0.00 | 0.00 |
| LT. GOVERNOR | 10,318.09 | 534.62 | 2,737.87 | 244.29 | 26,394.99 | 0.00 | 0.00 |
| AUDITOR | 0.00 | 7,861.56 | 12,134.50 | 3,556.88 | 17,079.11 | 0.00 | 0.00 |
| ATTORNEY GENERAL | 0.00 | 29,769.53 | 4,089.90 | 13,615.18 | 602,766.52 | 0.00 | 0.00 |
| AGRICULTURE | 0.00 | 50,723.60 | 38,972.39 | 23,502.18 | 656,138.75 | 0.00 | 35,585.82 |
| INSURANCE | 0.00 | 16,177.30 | 12,776.73 | 7,414.62 | 0.00 | 0.00 | 14,519.99 |
| CONSERVATION | 0.00 | 227,780.79 | 10,038.86 | 105,686.02 | 0.00 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 0.00 | 139,441.33 | 75,916.72 | 64,389.27 | 260,204.17 | 0.00 | 146,389.85 |
| EDUCATION | 0.00 | 871,203.24 | 113,131.47 | 408,722.70 | 873,208.35 | 0.00 | 0.00 |
| HIGHER EDUCATION | 0.00 | 13,864.11 | 59,793.72 | 6,449.60 | 0.00 | 0.00 | 0.00 |
| HEALTH | 0.00 | 384,470.20 | 93,087.56 | 177,858.13 | 345,735.55 | 0.00 | 220,417.91 |
| HIGHWAYS | 0.00 | 1,395,155.83 | 57,529.05 | 633,671.12 | 0.00 | 0.00 | 0.00 |
| LABOR | 0.00 | 123,298.94 | 34,612.07 | 57,069.25 | 252,926.07 | 0.00 | 110,923.06 |
| MENTAL HEALTH | 0.00 | 463,040.43 | 91,127.11 | 208,075.00 | 548,967.29 | 0.00 | 1,016,873.94 |
| NATURAL RESOURCES | 0.00 | 320,435.41 | 51,140.70 | 145,973.54 | 1,185,901.69 | 0.00 | 200,185.15 |
| PUBLIC SAFETY | 0.00 | 283,650.29 | 97,819.68 | 129,185.36 | 3,629.35 | 0.00 | 231,843.45 |
| SOCIAL SERVICES | 0.00 | 734,637.16 | 169,004.29 | 330,948.87 | 1,544,959.04 | 0.00 | 988,429.11 |
| CORRECTIONS | 0.00 | 658,721.82 | 61,754.17 | 298,207.28 | 0.00 | 0.00 | 1,340,835.91 |
| ALL OTHER | 2,189,407.11 | 56,938,447.74 | 834,260.71 | 80,363.27 | 1,438,964.05 | 8,616,387.23 | 154,551.92 |
| SubTotal | 2,232,399.16 | 62,864,679.73 | 1,893,478.16 | 2,787,278.77 | 10,113,831.21 | 8,616,387.23 | 4,460,556.11 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unallocated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 2,232,399.16 | 62,864,679.73 | 1,893,478.16 | 2,787,278.77 | 10,113,831.21 | 8,616,387.23 | 4,460,556.11 |

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

| Grantee Departments | PURCHASING | GENERAL SERVICES | TREASURER | SECRETARY OF STATE | SECURITY | REVENUE | Total Allocated |
|----------------------|--------------|------------------|--------------|--------------------|------------|----------------|-----------------|
| LEGISLATURE | 0.00 | 20,231.91 | 582.26 | 19,801.07 | 184,183.73 | 735.68 | 2,556,190.27 |
| JUDICIARY | 0.00 | 38,404.29 | 2,502.28 | 426,783.59 | 17,721.14 | 3,961.28 | 2,722,647.50 |
| GOVERNOR | 74.50 | 3,697.79 | 40.73 | 1,015.92 | 10,458.38 | 49.05 | 498,976.73 |
| LT. GOVERNOR | 2.04 | 3,749.08 | 8.13 | 2,513.02 | 2,033.57 | 12.26 | 79,757.58 |
| AUDITOR | 618.73 | 8,126.41 | 119.58 | 50,099.76 | 36,313.83 | 166.61 | 349,188.59 |
| ATTORNEY GENERAL | 3,565.94 | 3,935.18 | 452.82 | 584,621.87 | 48,805.77 | 359.92 | 1,545,292.52 |
| AGRICULTURE | 7,530.71 | 3,614.88 | 771.53 | 35,360.33 | 36,313.83 | 301.64 | 1,032,968.87 |
| INSURANCE | 3,197.62 | 8,675.50 | 246.07 | 126,791.05 | 40,671.48 | 0.00 | 669,719.46 |
| CONSERVATION | 53,703.02 | 18,303.19 | 3,464.69 | 15,202.81 | 0.00 | 1,584.11 | 437,149.38 |
| ECONOMIC DEVELOPMENT | 61,433.05 | 19,080.87 | 2,120.99 | 121,675.89 | 63,331.31 | 484.28 | 1,948,296.25 |
| EDUCATION | 298,969.19 | 21,076.13 | 13,251.56 | 93,141.68 | 106,907.91 | 18,415.05 | 3,445,783.48 |
| HIGHER EDUCATION | 34,037.15 | 207,617.25 | 210.88 | 26,520.26 | 0.00 | 19,789.00 | 2,009,723.69 |
| HEALTH | 194,727.27 | 18,522.83 | 5,848.03 | 299,885.60 | 22,369.31 | 2,158.20 | 2,861,169.24 |
| HIGHWAYS | 0.00 | 63,576.12 | 21,221.21 | 34,968.23 | 170,239.21 | 5,687.74 | 2,494,814.64 |
| LABOR | 12,838.59 | 9,682.39 | 1,875.45 | 261,940.94 | 0.00 | 813.43 | 1,446,401.70 |
| MENTAL HEALTH | 193,629.52 | 88,614.88 | 7,043.14 | 91,733.71 | 0.00 | 12,284.60 | 9,422,114.86 |
| NATURAL RESOURCES | 38,740.46 | 18,605.19 | 4,874.03 | 147,144.63 | 102,259.74 | 2,109.08 | 3,208,865.46 |
| PUBLIC SAFETY | 110,828.79 | 50,679.33 | 4,314.50 | 188,226.09 | 30,503.62 | 2,593.07 | 2,965,945.83 |
| SOCIAL SERVICES | 304,473.44 | 80,552.33 | 30,725.30 | 732,194.12 | 98,773.61 | 29,965.41 | 11,369,012.65 |
| CORRECTIONS | 453,111.65 | 105,618.54 | 10,019.58 | 516,556.77 | 0.00 | 12,618.05 | 9,420,944.52 |
| ALL OTHER | 3,729,292.21 | 9,008,861.99 | 3,088,702.56 | 23,840,445.70 | 7,262.77 | 468,399,140.72 | 578,488,016.78 |
| SubTotal | 5,500,773.88 | 9,801,226.08 | 3,198,395.32 | 27,616,623.04 | 978,149.21 | 468,513,229.18 | 638,972,980.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unallocated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 5,500,773.88 | 9,801,226.08 | 3,198,395.32 | 27,616,623.04 | 978,149.21 | 468,513,229.18 | 638,972,980.00 |

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

Fiscal Year 2004 SWCAP Revised
 2004 Version 1.0005-1
 Detail

| Grantee Departments | Roll Forward | Cost With Roll Forward | Adjustments | Proposed Costs |
|----------------------|--------------|------------------------|-------------|----------------|
| LEGISLATURE | 0 | 2,556,190 | 0 | 2,556,190 |
| JUDICIARY | 0 | 2,722,646 | 0 | 2,722,646 |
| GOVERNOR | 0 | 498,978 | 0 | 498,978 |
| LT. GOVERNOR | 0 | 79,758 | 0 | 79,758 |
| AUDITOR | 0 | 349,190 | 0 | 349,190 |
| ATTORNEY GENERAL | 0 | 1,545,291 | 0 | 1,545,291 |
| AGRICULTURE | 0 | 1,032,971 | 0 | 1,032,971 |
| INSURANCE | 0 | 669,717 | 0 | 669,717 |
| CONSERVATION | 0 | 437,152 | 0 | 437,152 |
| ECONOMIC DEVELOPMENT | 0 | 1,948,295 | 0 | 1,948,295 |
| EDUCATION | 0 | 3,445,784 | 0 | 3,445,784 |
| HIGHER EDUCATION | 0 | 2,009,723 | 0 | 2,009,723 |
| HEALTH | 0 | 2,861,171 | 0 | 2,861,171 |
| HIGHWAYS | 0 | 2,494,809 | 0 | 2,494,809 |
| LABOR | 0 | 1,446,402 | 0 | 1,446,402 |
| MENTAL HEALTH | 0 | 9,422,113 | 0 | 9,422,113 |
| NATURAL RESOURCES | 0 | 3,208,868 | 0 | 3,208,868 |
| PUBLIC SAFETY | 0 | 2,965,945 | 0 | 2,965,945 |
| SOCIAL SERVICES | 0 | 11,369,010 | 0 | 11,369,010 |
| CORRECTIONS | 0 | 9,420,944 | 0 | 9,420,944 |
| ALL OTHER | 0 | 578,488,023 | 0 | 578,488,023 |
| SubTotal | 0 | 638,972,980 | 0 | 638,972,980 |
| Direct Billed | 0 | 0 | 0 | 0 |
| Unallocated | 0 | 0 | 0 | 0 |
| Total | 0 | 638,972,980 | 0 | 638,972,980 |

SCHEDULE 1
FISCAL 2004

STATE OF MISSOURI

BUILDING USE I

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

| <u>Building</u> | <u>Construction Cost</u> |
|-----------------|--------------------------|
| Broadway | \$ 4,012,888 |
| Capitol | 34,138,079 |
| Truman | 64,577,316 |
| Supreme Court | 2,979,149 |
| Springfield | 6,348,630 |

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

Interest cost related to the Truman Building (Series A 1985 Refunding Bonds and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 1.3.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE I

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|--------------|
| Expenditures Per Financial Statement: | 2,848,808.00 | | | 2,848,808.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | 2,848,808.00 | 0.00 | | 2,848,808.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

| | Total | General & Admin | BROADWAY | CAPITOL | TRUMAN |
|-----------------------------|--------------|-----------------|-----------|------------|--------------|
| Other Expense & Cost | | | | | |
| Building Use Charges | 2,241,122.00 | 0.00 | 80,258.00 | 682,762.00 | 1,291,546.00 |
| Interest Charges | 607,686.00 | 0.00 | 0.00 | 0.00 | 607,686.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 2,848,808.00 | 0.00 | 80,258.00 | 682,762.00 | 1,899,232.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 2,848,808.00 | 0.00 | 80,258.00 | 682,762.00 | 1,899,232.00 |
| Allocation Step 1 | | | | | |
| 1st Allocation | 2,848,808.00 | 0.00 | 80,258.00 | 682,762.00 | 1,899,232.00 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total For 01 BUILDING USE I | | | | | |
| Total Allocated | 2,848,808.00 | 0.00 | 80,258.00 | 682,762.00 | 1,899,232.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

| | SUPREME COURT | SPRINGFIELD |
|-----------------------------|---------------|-------------|
| Other Expense & Cost | | |
| Building Use Charges | 59,583.00 | 126,973.00 |
| Interest Charges | 0.00 | 0.00 |
| Departmental Totals | | |
| Total Expenditures | 59,583.00 | 126,973.00 |
| Deductions | | |
| Total Deductions | 0.00 | 0.00 |
| Functional Cost | 59,583.00 | 126,973.00 |
| Allocation Step 1 | | |
| 1st Allocation | 59,583.00 | 126,973.00 |
| Allocation Step 2 | | |
| 2nd Allocation | 0.00 | 0.00 |
| Total For 01 BUILDING USE I | | |
| Total Allocated | 59,583.00 | 126,973.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - BROADWAY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 261 | 0.2717 | 218.04 | | 218.04 | | 218.04 |
| ATTORNEY GENERAL | 50,091 | 52.1384 | 41,845.29 | | 41,845.29 | | 41,845.29 |
| SOCIAL SERVICES | 45,721 | 47.5899 | 38,194.67 | | 38,194.67 | | 38,194.67 |
| SubTotal | 96,073 | 100.0000 | 80,258.00 | | 80,258.00 | | 80,258.00 |
| TOTAL | 96,073 | 100.0000 | 80,258.00 | | 80,258.00 | | 80,258.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - CAPITOL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 1,745 | 0.7689 | 5,249.93 | | 5,249.93 | | 5,249.93 |
| BUDGET AND PLANNING | 7,110 | 3.1330 | 21,390.84 | | 21,390.84 | | 21,390.84 |
| DESIGN AND CONSTRUCTION | 165 | 0.0727 | 496.41 | | 496.41 | | 496.41 |
| TREASURER | 1,781 | 0.7848 | 5,358.24 | | 5,358.24 | | 5,358.24 |
| SECRETARY OF STATE | 1,556 | 0.6856 | 4,681.32 | | 4,681.32 | | 4,681.32 |
| SECURITY | 214 | 0.0943 | 643.83 | | 643.83 | | 643.83 |
| LEGISLATURE | 176,419 | 77.7381 | 530,766.68 | | 530,766.68 | | 530,766.68 |
| GOVERNOR | 9,678 | 4.2646 | 29,116.82 | | 29,116.82 | | 29,116.82 |
| LT. GOVERNOR | 2,720 | 1.1986 | 8,183.28 | | 8,183.28 | | 8,183.28 |
| AUDITOR | 1,760 | 0.7755 | 5,295.06 | | 5,295.06 | | 5,295.06 |
| NATURAL RESOURCES | 21,015 | 9.2602 | 63,224.83 | | 63,224.83 | | 63,224.83 |
| ALL OTHER | 2,777 | 1.2237 | 8,354.76 | | 8,354.76 | | 8,354.76 |
| SubTotal | 226,940 | 100.0000 | 682,762.00 | | 682,762.00 | | 682,762.00 |
| TOTAL | 226,940 | 100.0000 | 682,762.00 | | 682,762.00 | | 682,762.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - TRUMAN

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 13,189 | 2.5555 | 48,535.20 | | 48,535.20 | | 48,535.20 |
| INFORMATION SERVICES | 48,524 | 9.4021 | 178,567.16 | | 178,567.16 | | 178,567.16 |
| ACCOUNTING | 15,258 | 2.9564 | 56,149.08 | | 56,149.08 | | 56,149.08 |
| FACILITIES MANAGEMENT | 11,223 | 2.1746 | 41,300.38 | | 41,300.38 | | 41,300.38 |
| DESIGN AND CONSTRUCTION | 20,172 | 3.9086 | 74,232.47 | | 74,232.47 | | 74,232.47 |
| PERSONNEL | 19,131 | 3.7068 | 70,401.62 | | 70,401.62 | | 70,401.62 |
| PURCHASING | 11,747 | 2.2761 | 43,228.69 | | 43,228.69 | | 43,228.69 |
| GENERAL SERVICES | 11,541 | 2.2362 | 42,470.61 | | 42,470.61 | | 42,470.61 |
| TREASURER | 17,988 | 3.4854 | 66,195.41 | | 66,195.41 | | 66,195.41 |
| SECURITY | 3,161 | 0.6125 | 11,632.40 | | 11,632.40 | | 11,632.40 |
| REVENUE | 193,009 | 37.3977 | 710,268.52 | | 710,268.52 | | 710,268.52 |
| AUDITOR | 14,213 | 2.7539 | 52,303.50 | | 52,303.50 | | 52,303.50 |
| INSURANCE | 36,221 | 7.0182 | 133,292.41 | | 133,292.41 | | 133,292.41 |
| ECONOMIC DEVELOPMENT | 61,446 | 11.9059 | 226,119.81 | | 226,119.81 | | 226,119.81 |
| HIGHWAYS | 9,792 | 1.8973 | 36,034.32 | | 36,034.32 | | 36,034.32 |
| PUBLIC SAFETY | 18,722 | 3.6276 | 68,896.52 | | 68,896.52 | | 68,896.52 |
| SOCIAL SERVICES | 944 | 0.1829 | 3,473.90 | | 3,473.90 | | 3,473.90 |
| ALL OTHER | 9,818 | 1.9023 | 36,130.00 | | 36,130.00 | | 36,130.00 |
| SubTotal | 516,099 | 100.0000 | 1,899,232.00 | | 1,899,232.00 | | 1,899,232.00 |
| TOTAL | 516,099 | 100.0000 | 1,899,232.00 | | 1,899,232.00 | | 1,899,232.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - SUPREME COURT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| JUDICIARY | 35,411 | 74.6516 | 44,479.68 | | 44,479.68 | | 44,479.68 |
| ATTORNEY GENERAL | 12,024 | 25.3484 | 15,103.32 | | 15,103.32 | | 15,103.32 |
| SubTotal | 47,435 | 100.0000 | 59,583.00 | | 59,583.00 | | 59,583.00 |
| TOTAL | 47,435 | 100.0000 | 59,583.00 | | 59,583.00 | | 59,583.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - SPRINGFIELD

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 5,309 | 6.4966 | 8,248.89 | | 8,248.89 | | 8,248.89 |
| SECRETARY OF STATE | 1,407 | 1.7217 | 2,186.14 | | 2,186.14 | | 2,186.14 |
| REVENUE | 12,950 | 15.8468 | 20,121.15 | | 20,121.15 | | 20,121.15 |
| GOVERNOR | 493 | 0.6033 | 766.00 | | 766.00 | | 766.00 |
| AUDITOR | 2,108 | 2.5795 | 3,275.32 | | 3,275.32 | | 3,275.32 |
| ATTORNEY GENERAL | 4,547 | 5.5641 | 7,064.93 | | 7,064.93 | | 7,064.93 |
| HEALTH | 6,340 | 7.7582 | 9,850.82 | | 9,850.82 | | 9,850.82 |
| MENTAL HEALTH | 697 | 0.8529 | 1,082.97 | | 1,082.97 | | 1,082.97 |
| PUBLIC SAFETY | 3,381 | 4.1373 | 5,253.25 | | 5,253.25 | | 5,253.25 |
| SOCIAL SERVICES | 44,488 | 54.4396 | 69,123.53 | | 69,123.53 | | 69,123.53 |
| SubTotal | 81,720 | 100.0000 | 126,973.00 | | 126,973.00 | | 126,973.00 |
| TOTAL | 81,720 | 100.0000 | 126,973.00 | | 126,973.00 | | 126,973.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE I

| Receiving Department | Total | BROADWAY | CAPITOL | TRUMAN | SUPREME COURT | SPRINGFIELD |
|-------------------------|---------------------|------------------|-------------------|---------------------|------------------|-------------------|
| COMM. OF ADMIN. | 53,785.13 | 0.00 | 5,249.93 | 48,535.20 | 0.00 | 0.00 |
| INFORMATION SERVICES | 178,567.16 | 0.00 | 0.00 | 178,567.16 | 0.00 | 0.00 |
| BUDGET AND PLANNING | 21,390.84 | 0.00 | 21,390.84 | 0.00 | 0.00 | 0.00 |
| ACCOUNTING | 56,149.08 | 0.00 | 0.00 | 56,149.08 | 0.00 | 0.00 |
| FACILITIES MANAGEMENT | 49,767.31 | 218.04 | 0.00 | 41,300.38 | 0.00 | 8,248.89 |
| DESIGN AND CONSTRUCTION | 74,728.88 | 0.00 | 496.41 | 74,232.47 | 0.00 | 0.00 |
| PERSONNEL | 70,401.62 | 0.00 | 0.00 | 70,401.62 | 0.00 | 0.00 |
| PURCHASING | 43,228.69 | 0.00 | 0.00 | 43,228.69 | 0.00 | 0.00 |
| GENERAL SERVICES | 42,470.61 | 0.00 | 0.00 | 42,470.61 | 0.00 | 0.00 |
| TREASURER | 71,553.65 | 0.00 | 5,358.24 | 66,195.41 | 0.00 | 0.00 |
| SECRETARY OF STATE | 6,867.46 | 0.00 | 4,681.32 | 0.00 | 0.00 | 2,186.14 |
| SECURITY | 12,276.23 | 0.00 | 643.83 | 11,632.40 | 0.00 | 0.00 |
| REVENUE | 730,389.67 | 0.00 | 0.00 | 710,268.52 | 0.00 | 20,121.15 |
| LEGISLATURE | 530,766.68 | 0.00 | 530,766.68 | 0.00 | 0.00 | 0.00 |
| JUDICIARY | 44,479.68 | 0.00 | 0.00 | 0.00 | 44,479.68 | 0.00 |
| GOVERNOR | 29,882.82 | 0.00 | 29,116.82 | 0.00 | 0.00 | 766.00 |
| LT. GOVERNOR | 8,183.28 | 0.00 | 8,183.28 | 0.00 | 0.00 | 0.00 |
| AUDITOR | 60,873.88 | 0.00 | 5,295.06 | 52,303.50 | 0.00 | 3,275.32 |
| ATTORNEY GENERAL | 64,013.54 | 41,845.29 | 0.00 | 0.00 | 15,103.32 | 7,064.93 |
| INSURANCE | 133,292.41 | 0.00 | 0.00 | 133,292.41 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 226,119.81 | 0.00 | 0.00 | 226,119.81 | 0.00 | 0.00 |
| HEALTH | 9,850.82 | 0.00 | 0.00 | 0.00 | 0.00 | 9,850.82 |
| HIGHWAYS | 36,034.32 | 0.00 | 0.00 | 36,034.32 | 0.00 | 0.00 |
| MENTAL HEALTH | 1,082.97 | 0.00 | 0.00 | 0.00 | 0.00 | 1,082.97 |
| NATURAL RESOURCES | 63,224.83 | 0.00 | 63,224.83 | 0.00 | 0.00 | 0.00 |
| PUBLIC SAFETY | 74,149.77 | 0.00 | 0.00 | 68,896.52 | 0.00 | 5,253.25 |
| SOCIAL SERVICES | 110,792.10 | 38,194.67 | 0.00 | 3,473.90 | 0.00 | 69,123.53 |
| ALL OTHER | 44,484.76 | 0.00 | 8,354.76 | 36,130.00 | 0.00 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 2,848,808.00 | 80,258.00 | 682,762.00 | 1,899,232.00 | 59,583.00 | 126,973.00 |

SCHEDULE 2
FISCAL 2004

STATE OF MISSOURI

BUILDING USE II

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

| <u>Building</u> | <u>Construction Cost</u> |
|------------------------|--------------------------|
| Wainwright | \$ 17,133,558 |
| Midtown | 9,098,147 |
| Jefferson | 12,798,371 |
| National Guard Complex | 7,635,412 |
| EDP/Health Lab | 5,447,089 |

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction.

Square footage allocations for Wainwright, Midtown, Jefferson, and the EDP/Health Lab were obtained from the Division of Facilities Management. Square footage allocation for the National Guard Complex was obtained from the Department of Public Safety.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE II

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|---------------------|----------------|-----------|---------------------|
| Expenditures Per Financial Statement: | 1,042,251.00 | | | 1,042,251.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | <u>1,042,251.00</u> | <u>0.00</u> | | <u>1,042,251.00</u> |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

| | Total | General & Admin | WAINWRIGHT | MIDTOWN | JEFFERSON |
|------------------------------|--------------|-----------------|------------|------------|------------|
| Other Expense & Cost | | | | | |
| Building Use Charges | 1,042,251.00 | 0.00 | 342,671.00 | 181,963.00 | 255,967.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 1,042,251.00 | 0.00 | 342,671.00 | 181,963.00 | 255,967.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 1,042,251.00 | 0.00 | 342,671.00 | 181,963.00 | 255,967.00 |
| Allocation Step 1 | | | | | |
| 1st Allocation | 1,042,251.00 | 0.00 | 342,671.00 | 181,963.00 | 255,967.00 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total For 02 BUILDING USE II | | | | | |
| Total Allocated | 1,042,251.00 | 0.00 | 342,671.00 | 181,963.00 | 255,967.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

| | NATIONAL GUARD COMPLEX | EDP/HEALTH LAB |
|------------------------------|------------------------|----------------|
| Other Expense & Cost | | |
| Building Use Charges | 152,708.00 | 108,942.00 |
| Departmental Totals | | |
| Total Expenditures | 152,708.00 | 108,942.00 |
| Deductions | | |
| Total Deductions | 0.00 | 0.00 |
| Functional Cost | 152,708.00 | 108,942.00 |
| Allocation Step 1 | | |
| 1st Allocation | 152,708.00 | 108,942.00 |
| Allocation Step 2 | | |
| 2nd Allocation | 0.00 | 0.00 |
| Total For 02 BUILDING USE II | | |
| Total Allocated | 152,708.00 | 108,942.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - WAINWRIGHT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,306 | 0.9116 | 3,123.69 | | 3,123.69 | | 3,123.69 |
| TREASURER | 463 | 0.3232 | 1,107.40 | | 1,107.40 | | 1,107.40 |
| SECRETARY OF STATE | 1,123 | 0.7838 | 2,685.99 | | 2,685.99 | | 2,685.99 |
| REVENUE | 1,123 | 0.7838 | 2,685.99 | | 2,685.99 | | 2,685.99 |
| JUDICIARY | 27,619 | 19.2777 | 66,059.16 | | 66,059.16 | | 66,059.16 |
| GOVERNOR | 2,615 | 1.8252 | 6,254.56 | | 6,254.56 | | 6,254.56 |
| L.T. GOVERNOR | 1,109 | 0.7741 | 2,652.51 | | 2,652.51 | | 2,652.51 |
| ATTORNEY GENERAL | 9,971 | 6.9596 | 23,848.65 | | 23,848.65 | | 23,848.65 |
| INSURANCE | 1,276 | 0.8906 | 3,051.94 | | 3,051.94 | | 3,051.94 |
| ECONOMIC DEVELOPMENT | 3,676 | 2.5658 | 8,792.26 | | 8,792.26 | | 8,792.26 |
| HEALTH | 15,513 | 10.8279 | 37,104.01 | | 37,104.01 | | 37,104.01 |
| LABOR | 12,176 | 8.4987 | 29,122.57 | | 29,122.57 | | 29,122.57 |
| PUBLIC SAFETY | 2,836 | 1.9795 | 6,783.15 | | 6,783.15 | | 6,783.15 |
| SOCIAL SERVICES | 50,824 | 35.4746 | 121,560.94 | | 121,560.94 | | 121,560.94 |
| CORRECTIONS | 11,639 | 8.1239 | 27,838.18 | | 27,838.18 | | 27,838.18 |
| SubTotal | 143,269 | 100.0000 | 342,671.00 | | 342,671.00 | | 342,671.00 |
| TOTAL | 143,269 | 100.0000 | 342,671.00 | | 342,671.00 | | 342,671.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Fiscal Year 2004 SWCAP Revised
 2004 Version 1.0004-1

Activity - MIDTOWN

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,920 | 2.0633 | 3,754.52 | | 3,754.52 | | 3,754.52 |
| SOCIAL SERVICES | 91,133 | 97.9367 | 178,208.48 | | 178,208.48 | | 178,208.48 |
| SubTotal | 93,053 | 100.0000 | 181,963.00 | | 181,963.00 | | 181,963.00 |
| TOTAL | 93,053 | 100.0000 | 181,963.00 | | 181,963.00 | | 181,963.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - JEFFERSON

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 1,571 | 0.8784 | 2,248.39 | | 2,248.39 | | 2,248.39 |
| FACILITIES MANAGEMENT | 2,103 | 1.1758 | 3,009.78 | | 3,009.78 | | 3,009.78 |
| GENERAL SERVICES | 1,471 | 0.8225 | 2,105.27 | | 2,105.27 | | 2,105.27 |
| REVENUE | 494 | 0.2762 | 707.00 | | 707.00 | | 707.00 |
| GOVERNOR | 3,089 | 1.7271 | 4,420.92 | | 4,420.92 | | 4,420.92 |
| EDUCATION | 89,984 | 50.3126 | 128,783.54 | | 128,783.54 | | 128,783.54 |
| HEALTH | 2,892 | 1.6170 | 4,138.98 | | 4,138.98 | | 4,138.98 |
| NATURAL RESOURCES | 76,175 | 42.5916 | 109,020.33 | | 109,020.33 | | 109,020.33 |
| PUBLIC SAFETY | 374 | 0.2091 | 535.26 | | 535.26 | | 535.26 |
| ALL OTHER | 697 | 0.3897 | 997.53 | | 997.53 | | 997.53 |
| SubTotal | 178,850 | 100.0000 | 255,967.00 | | 255,967.00 | | 255,967.00 |
| TOTAL | 178,850 | 100.0000 | 255,967.00 | | 255,967.00 | | 255,967.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Fiscal Year 2004 SWCAP Revised
2004 Version 1.0004-1

Activity - NATIONAL GUARD COMPLEX

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| PUBLIC SAFETY | 109,833 | 100.0000 | 152,708.00 | | 152,708.00 | | 152,708.00 |
| SubTotal | 109,833 | 100.0000 | 152,708.00 | | 152,708.00 | | 152,708.00 |
| TOTAL | 109,833 | 100.0000 | 152,708.00 | | 152,708.00 | | 152,708.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - EDP/HEALTH LAB

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| INFORMATION SERVICES | 3,633 | 7.5494 | 8,224.47 | | 8,224.47 | | 8,224.47 |
| HEALTH | 32,736 | 68.0257 | 74,108.54 | | 74,108.54 | | 74,108.54 |
| SOCIAL SERVICES | 11,754 | 24.4249 | 26,608.99 | | 26,608.99 | | 26,608.99 |
| SubTotal | 48,123 | 100.0000 | 108,942.00 | | 108,942.00 | | 108,942.00 |
| TOTAL | 48,123 | 100.0000 | 108,942.00 | | 108,942.00 | | 108,942.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE II

| Receiving Department | Total | WAINWRIGHT | MIDTOWN | JEFFERSON | NATIONAL GUARD | EDP/HEALTH LAB |
|-----------------------|--------------|------------|------------|------------|----------------|----------------|
| COMM. OF ADMIN. | 2,248.39 | 0.00 | 0.00 | 2,248.39 | 0.00 | 0.00 |
| INFORMATION SERVICES | 8,224.47 | 0.00 | 0.00 | 0.00 | 0.00 | 8,224.47 |
| FACILITIES MANAGEMENT | 9,887.99 | 3,123.69 | 3,754.52 | 3,009.78 | 0.00 | 0.00 |
| GENERAL SERVICES | 2,105.27 | 0.00 | 0.00 | 2,105.27 | 0.00 | 0.00 |
| TREASURER | 1,107.40 | 1,107.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| SECRETARY OF STATE | 2,685.99 | 2,685.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| REVENUE | 3,392.99 | 2,685.99 | 0.00 | 707.00 | 0.00 | 0.00 |
| JUDICIARY | 66,059.16 | 66,059.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| GOVERNOR | 10,675.48 | 6,254.56 | 0.00 | 4,420.92 | 0.00 | 0.00 |
| LT. GOVERNOR | 2,652.51 | 2,652.51 | 0.00 | 0.00 | 0.00 | 0.00 |
| ATTORNEY GENERAL | 23,848.65 | 23,848.65 | 0.00 | 0.00 | 0.00 | 0.00 |
| INSURANCE | 3,051.94 | 3,051.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 8,792.26 | 8,792.26 | 0.00 | 0.00 | 0.00 | 0.00 |
| EDUCATION | 128,783.54 | 0.00 | 0.00 | 128,783.54 | 0.00 | 0.00 |
| HEALTH | 115,351.53 | 37,104.01 | 0.00 | 4,138.98 | 0.00 | 74,108.54 |
| LABOR | 29,122.57 | 29,122.57 | 0.00 | 0.00 | 0.00 | 0.00 |
| NATURAL RESOURCES | 109,020.33 | 0.00 | 0.00 | 109,020.33 | 0.00 | 0.00 |
| PUBLIC SAFETY | 160,026.41 | 6,783.15 | 0.00 | 535.26 | 152,708.00 | 0.00 |
| SOCIAL SERVICES | 326,378.41 | 121,560.94 | 178,208.48 | 0.00 | 0.00 | 26,608.99 |
| CORRECTIONS | 27,838.18 | 27,838.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| ALL OTHER | 997.53 | 0.00 | 0.00 | 997.53 | 0.00 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 1,042,251.00 | 342,671.00 | 181,963.00 | 255,967.00 | 152,708.00 | 108,942.00 |



**SCHEDULE 3
FISCAL 2004**

STATE OF MISSOURI

BUILDING USE III

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

| <u>Building</u> | <u>Construction Cost</u> |
|--------------------------------|--------------------------|
| Missouri Boulevard | \$ 2,170,695 |
| Fletcher Daniels | 15,958,316 |
| St. Joseph | 4,461,412 |
| Kirkpatrick Information Center | 18,972,034 |
| DEQ Lab | 3,465,363 |

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

Interest costs related to St. Joseph (Series C 1988 Special Obligation Bonds and Series A 1991 Refunding Bonds) and Kirkpatrick Information Center (Series C 1988 and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 3.3.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE III

Fiscal Year 2004 SWCAP Revised
2004 Version 1.0004-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|--------------|
| Expenditures Per Financial Statement: | 1,354,555.00 | | | 1,354,555.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | 1,354,555.00 | 0.00 | | 1,354,555.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE III

| | Total | General & Admin | MO BLVD | FLETCHER DANIELS | ST JOSEPH |
|------------------------------|--------------|-----------------|-----------|------------------|------------|
| ther Expense & Cost | | | | | |
| Building Use Charges | 900,556.00 | 0.00 | 43,414.00 | 319,166.00 | 89,228.00 |
| Interest Charges | 453,999.00 | 0.00 | 0.00 | 0.00 | 45,697.00 |
| epartmental Totals | | | | | |
| Total Expenditures | 1,354,555.00 | 0.00 | 43,414.00 | 319,166.00 | 134,925.00 |
| eductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 1,354,555.00 | 0.00 | 43,414.00 | 319,166.00 | 134,925.00 |
| llocation Step 1 | | | | | |
| 1st Allocation | 1,354,555.00 | 0.00 | 43,414.00 | 319,166.00 | 134,925.00 |
| llocation Step 2 | | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| otal For 03 BUILDING USE III | | | | | |
| Total Allocated | 1,354,555.00 | 0.00 | 43,414.00 | 319,166.00 | 134,925.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE III

| | KIRKPATRICK INFO CENTER | DEQ LAB |
|-------------------------------|-------------------------|-----------|
| Other Expense & Cost | | |
| Building Use Charges | 379,441.00 | 69,307.00 |
| Interest Charges | 408,302.00 | 0.00 |
| Departmental Totals | | |
| Total Expenditures | 787,743.00 | 69,307.00 |
| Deductions | | |
| Total Deductions | 0.00 | 0.00 |
| Functional Cost | 787,743.00 | 69,307.00 |
| Allocation Step 1 | | |
| 1st Allocation | 787,743.00 | 69,307.00 |
| Allocation Step 2 | | |
| 2nd Allocation | 0.00 | 0.00 |
| Total For 03 BUILDING USE III | | |
| Total Allocated | 787,743.00 | 69,307.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - MO BLVD

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| AGRICULTURE | 58,842 | 100.0000 | 43,414.00 | | 43,414.00 | | 43,414.00 |
| SubTotal | 58,842 | 100.0000 | 43,414.00 | | 43,414.00 | | 43,414.00 |
| TOTAL | 58,842 | 100.0000 | 43,414.00 | | 43,414.00 | | 43,414.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - FLETCHER DANIELS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 2,187 | 1.6340 | 5,215.30 | | 5,215.30 | | 5,215.30 |
| TREASURER | 385 | 0.2877 | 918.10 | | 918.10 | | 918.10 |
| SECRETARY OF STATE | 1,012 | 0.7561 | 2,413.30 | | 2,413.30 | | 2,413.30 |
| REVENUE | 17,235 | 12.8773 | 41,100.01 | | 41,100.01 | | 41,100.01 |
| GOVERNOR | 2,401 | 1.7939 | 5,725.62 | | 5,725.62 | | 5,725.62 |
| LT. GOVERNOR | 639 | 0.4774 | 1,523.81 | | 1,523.81 | | 1,523.81 |
| AUDITOR | 1,911 | 1.4278 | 4,557.13 | | 4,557.13 | | 4,557.13 |
| INSURANCE | 1,220 | 0.9115 | 2,909.31 | | 2,909.31 | | 2,909.31 |
| ECONOMIC DEVELOPMENT | 5,341 | 3.9906 | 12,736.59 | | 12,736.59 | | 12,736.59 |
| EDUCATION | 2,442 | 1.8246 | 5,823.40 | | 5,823.40 | | 5,823.40 |
| HEALTH | 9,534 | 7.1234 | 22,735.57 | | 22,735.57 | | 22,735.57 |
| PUBLIC SAFETY | 4,450 | 3.3249 | 10,611.84 | | 10,611.84 | | 10,611.84 |
| SOCIAL SERVICES | 81,629 | 60.9901 | 194,659.33 | | 194,659.33 | | 194,659.33 |
| ALL OTHER | 3,454 | 2.5807 | 8,236.69 | | 8,236.69 | | 8,236.69 |
| SubTotal | 133,840 | 100.0000 | 319,166.00 | | 319,166.00 | | 319,166.00 |
| TOTAL | 133,840 | 100.0000 | 319,166.00 | | 319,166.00 | | 319,166.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - ST JOSEPH

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,851 | 5.4957 | 7,415.05 | | 7,415.05 | | 7,415.05 |
| REVENUE | 5,797 | 17.2115 | 23,222.59 | | 23,222.59 | | 23,222.59 |
| EDUCATION | 3,143 | 9.3317 | 12,590.76 | | 12,590.76 | | 12,590.76 |
| HEALTH | 2,680 | 7.9570 | 10,735.99 | | 10,735.99 | | 10,735.99 |
| LABOR | 1,848 | 5.4868 | 7,403.03 | | 7,403.03 | | 7,403.03 |
| PUBLIC SAFETY | 1,580 | 4.6911 | 6,329.43 | | 6,329.43 | | 6,329.43 |
| SOCIAL SERVICES | 16,782 | 49.8262 | 67,228.15 | | 67,228.15 | | 67,228.15 |
| SubTotal | 33,681 | 100.0000 | 134,925.00 | | 134,925.00 | | 134,925.00 |
| TOTAL | 33,681 | 100.0000 | 134,925.00 | | 134,925.00 | | 134,925.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Fiscal Year 2004 SWCAP Revised
 2004 Version 1.0004-1

Activity - KIRKPATRICK INFO CENTER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,547 | 1.1576 | 9,118.54 | | 9,118.54 | | 9,118.54 |
| SECRETARY OF STATE | 132,097 | 98.8424 | 778,624.46 | | 778,624.46 | | 778,624.46 |
| SubTotal | 133,644 | 100.0000 | 787,743.00 | | 787,743.00 | | 787,743.00 |
| TOTAL | 133,644 | 100.0000 | 787,743.00 | | 787,743.00 | | 787,743.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - DEQ LAB

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| NATURAL RESOURCES | 25,017 | 100.0000 | 69,307.00 | | 69,307.00 | | 69,307.00 |
| SubTotal | 25,017 | 100.0000 | 69,307.00 | | 69,307.00 | | 69,307.00 |
| TOTAL | 25,017 | 100.0000 | 69,307.00 | | 69,307.00 | | 69,307.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE III

| Receiving Department | Total | MO BLVD | FLETCHER DANIELS | ST JOSEPH | KIRKPATRICK INFO | DEQ LAB |
|-----------------------|--------------|-----------|------------------|------------|------------------|-----------|
| FACILITIES MANAGEMENT | 21,748.89 | 0.00 | 5,215.30 | 7,415.05 | 9,118.54 | 0.00 |
| TREASURER | 918.10 | 0.00 | 918.10 | 0.00 | 0.00 | 0.00 |
| SECRETARY OF STATE | 781,037.76 | 0.00 | 2,413.30 | 0.00 | 778,624.46 | 0.00 |
| REVENUE | 64,322.60 | 0.00 | 41,100.01 | 23,222.59 | 0.00 | 0.00 |
| GOVERNOR | 5,725.62 | 0.00 | 5,725.62 | 0.00 | 0.00 | 0.00 |
| LT. GOVERNOR | 1,523.81 | 0.00 | 1,523.81 | 0.00 | 0.00 | 0.00 |
| AUDITOR | 4,557.13 | 0.00 | 4,557.13 | 0.00 | 0.00 | 0.00 |
| AGRICULTURE | 43,414.00 | 43,414.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INSURANCE | 2,909.31 | 0.00 | 2,909.31 | 0.00 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 12,736.59 | 0.00 | 12,736.59 | 0.00 | 0.00 | 0.00 |
| EDUCATION | 18,414.16 | 0.00 | 5,823.40 | 12,590.76 | 0.00 | 0.00 |
| HEALTH | 33,471.56 | 0.00 | 22,735.57 | 10,735.99 | 0.00 | 0.00 |
| LABOR | 7,403.03 | 0.00 | 0.00 | 7,403.03 | 0.00 | 0.00 |
| NATURAL RESOURCES | 69,307.00 | 0.00 | 0.00 | 0.00 | 0.00 | 69,307.00 |
| PUBLIC SAFETY | 16,941.27 | 0.00 | 10,611.84 | 6,329.43 | 0.00 | 0.00 |
| SOCIAL SERVICES | 261,887.48 | 0.00 | 194,659.33 | 67,228.15 | 0.00 | 0.00 |
| ALL OTHER | 8,236.69 | 0.00 | 8,236.69 | 0.00 | 0.00 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 1,354,555.00 | 43,414.00 | 319,166.00 | 134,925.00 | 787,743.00 | 69,307.00 |

**SCHEDULE 4
FISCAL 2004**

STATE OF MISSOURI

BUILDING USE IV

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

| <u>Building</u> | <u>Construction Cost</u> |
|---------------------------|--------------------------|
| Professional Registration | \$ 2,329,123 |
| Mental Health | 5,150,289 |
| Howerton | 5,647,002 |
| D&C Warehouse | 177,223 |
| Penrose Family Center | 6,199,213 |

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction.

Square footage allocations for the Professional Registration, Mental Health, Howerton, and D&C Warehouse buildings were obtained from the Division of Facilities Management. Square footage allocation for the Penrose Family Center was obtained from the Department of Social Services.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE IV

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 390,056.00 | | | 390,056.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | 390,056.00 | 0.00 | | 390,056.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE IV

| | Total | General & Admin | PROFESSIONAL REGISTRATION | MENTAL HEALTH | HOWERTON |
|------------------------------|------------|-----------------|---------------------------|---------------|------------|
| Other Expense & Cost | | | | | |
| Building Use Charges | 390,056.00 | 0.00 | 46,582.00 | 103,006.00 | 112,940.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 390,056.00 | 0.00 | 46,582.00 | 103,006.00 | 112,940.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 390,056.00 | 0.00 | 46,582.00 | 103,006.00 | 112,940.00 |
| Allocation Step 1 | | | | | |
| 1st Allocation | 390,056.00 | 0.00 | 46,582.00 | 103,006.00 | 112,940.00 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total For 04 BUILDING USE IV | | | | | |
| Total Allocated | 390,056.00 | 0.00 | 46,582.00 | 103,006.00 | 112,940.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE IV

| | D & C WAREHOUSE | PENROSE FAMILY CENTER |
|------------------------------|-----------------|-----------------------|
| Other Expense & Cost | | |
| Building Use Charges | 3,544.00 | 123,984.00 |
| Departmental Totals | | |
| Total Expenditures | 3,544.00 | 123,984.00 |
| Deductions | | |
| Total Deductions | 0.00 | 0.00 |
| Functional Cost | 3,544.00 | 123,984.00 |
| Allocation Step 1 | | |
| 1st Allocation | 3,544.00 | 123,984.00 |
| Allocation Step 2 | | |
| 2nd Allocation | 0.00 | 0.00 |
| Total For 04 BUILDING USE IV | | |
| Total Allocated | 3,544.00 | 123,984.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - PROFESSIONAL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ECONOMIC DEVELOPMENT | 26,814 | 100.0000 | 46,582.00 | | 46,582.00 | | 46,582.00 |
| SubTotal | 26,814 | 100.0000 | 46,582.00 | | 46,582.00 | | 46,582.00 |
| TOTAL | 26,814 | 100.0000 | 46,582.00 | | 46,582.00 | | 46,582.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - MENTAL HEALTH

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| MENTAL HEALTH | 56,571 | 100.0000 | 103,006.00 | | 103,006.00 | | 103,006.00 |
| SubTotal | 56,571 | 100.0000 | 103,006.00 | | 103,006.00 | | 103,006.00 |
| TOTAL | 56,571 | 100.0000 | 103,006.00 | | 103,006.00 | | 103,006.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records



State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - HOWERTON

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| SOCIAL SERVICES | 79,036 | 100.0000 | 112,940.00 | | 112,940.00 | | 112,940.00 |
| SubTotal | 79,036 | 100.0000 | 112,940.00 | | 112,940.00 | | 112,940.00 |
| TOTAL | 79,036 | 100.0000 | 112,940.00 | | 112,940.00 | | 112,940.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - D & C WAREHOUSE

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 2,569 | 51.2672 | 1,816.91 | | 1,816.91 | | 1,816.91 |
| DESIGN AND CONSTRUCTION | 2,442 | 48.7328 | 1,727.09 | | 1,727.09 | | 1,727.09 |
| SubTotal | 5,011 | 100.0000 | 3,544.00 | | 3,544.00 | | 3,544.00 |
| TOTAL | 5,011 | 100.0000 | 3,544.00 | | 3,544.00 | | 3,544.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - PENROSE FAMILY CENTER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| SOCIAL SERVICES | 151,451 | 100.0000 | 123,984.00 | | 123,984.00 | | 123,984.00 |
| SubTotal | 151,451 | 100.0000 | 123,984.00 | | 123,984.00 | | 123,984.00 |
| TOTAL | 151,451 | 100.0000 | 123,984.00 | | 123,984.00 | | 123,984.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Department of Social Services Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE IV

| Receiving Department | Total | PROFESSIONAL | MENTAL HEALTH | HOWERTON | D & C WAREHOUSE | PENROSE FAMILY |
|-------------------------|------------|--------------|---------------|------------|-----------------|----------------|
| FACILITIES MANAGEMENT | 1,816.91 | 0.00 | 0.00 | 0.00 | 1,816.91 | 0.00 |
| DESIGN AND CONSTRUCTION | 1,727.09 | 0.00 | 0.00 | 0.00 | 1,727.09 | 0.00 |
| ECONOMIC DEVELOPMENT | 46,582.00 | 46,582.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MENTAL HEALTH | 103,006.00 | 0.00 | 103,006.00 | 0.00 | 0.00 | 0.00 |
| SOCIAL SERVICES | 236,924.00 | 0.00 | 0.00 | 112,940.00 | 0.00 | 123,984.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 390,056.00 | 46,582.00 | 103,006.00 | 112,940.00 | 3,544.00 | 123,984.00 |

**SCHEDULE 5
FISCAL 2004**

STATE OF MISSOURI

BUILDING USE V

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

A use charge has been calculated on the following buildings:

| <u>Building</u> | <u>Construction Cost</u> |
|------------------|--------------------------|
| Ag Feed/Seed Lab | \$ 2,089,246 |
| Mill Creek | 7,533,291 |

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE V

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 192,451.00 | | | 192,451.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | 192,451.00 | 0.00 | | 192,451.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE V

| | Total | General & Admin | AG FEED/SEED LAB | MILL CREEK |
|-----------------------------|------------|-----------------|------------------|------------|
| Other Expense & Cost | | | | |
| Building Use Charges | 192,451.00 | 0.00 | 41,785.00 | 150,666.00 |
| Departmental Totals | | | | |
| Total Expenditures | 192,451.00 | 0.00 | 41,785.00 | 150,666.00 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 192,451.00 | 0.00 | 41,785.00 | 150,666.00 |
| Allocation Step 1 | | | | |
| 1st Allocation | 192,451.00 | 0.00 | 41,785.00 | 150,666.00 |
| Allocation Step 2 | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 |
| Total For 05 BUILDING USE V | | | | |
| Total Allocated | 192,451.00 | 0.00 | 41,785.00 | 150,666.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE V

Fiscal Year 2004 SWCAP Revised
2004 Version 1.0004-1

Activity - AG FEED/SEED LAB

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| AGRICULTURE | 8,773 | 100.0000 | 41,785.00 | | 41,785.00 | | 41,785.00 |
| SubTotal | 8,773 | 100.0000 | 41,785.00 | | 41,785.00 | | 41,785.00 |
| TOTAL | 8,773 | 100.0000 | 41,785.00 | | 41,785.00 | | 41,785.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE V

Activity - MILL CREEK

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| HEALTH | 16,944 | 31.4968 | 47,454.92 | | 47,454.92 | | 47,454.92 |
| CORRECTIONS | 36,852 | 68.5032 | 103,211.08 | | 103,211.08 | | 103,211.08 |
| SubTotal | 53,796 | 100.0000 | 150,666.00 | | 150,666.00 | | 150,666.00 |
| TOTAL | 53,796 | 100.0000 | 150,666.00 | | 150,666.00 | | 150,666.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE V

| Receiving Department | Total | AG FEED/SEED LAB | MILL CREEK |
|----------------------|------------|------------------|------------|
| AGRICULTURE | 41,785.00 | 41,785.00 | 0.00 |
| HEALTH | 47,454.92 | 0.00 | 47,454.92 |
| CORRECTIONS | 103,211.08 | 0.00 | 103,211.08 |
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | 192,451.00 | 41,785.00 | 150,666.00 |

SCHEDULE 6
FISCAL 2004

STATE OF MISSOURI

EQUIPMENT USE

NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation for equipment used for administrative purposes. Equipment items are recorded at acquisition cost. Purchases of new equipment and dispositions of obsolete equipment are recorded as they occur.

Prior to the State fiscal year 1985, equipment acquisitions were treated as expenditures in the year purchased (for purposes of cost allocation). Therefore, no acquisitions before fiscal year 1985 are included in the calculation of the use charge. Equipment inventory totals for the fiscal years 1985 - 2004 from OA divisions were provided by a SAM II Data Warehouse Query of the Fixed Asset Subsystem tables.

Costs are allocated to divisions of the Office of Administration based on the inventory value of recorded equipment.

An equipment use charge has been included for equipment of the Board of Public Buildings for those buildings whose costs are allocated in the plan. The equipment use charge has been allocated to the Board of Public Buildings I and II schedules of the plan for reallocation to occupying departments. Equipment acquisition costs have been obtained from the general ledgers.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

Fiscal Year 2004 SWCAP Revised
2004 Version 1.0004-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------|----------------|-----------|-------------------|
| Expenditures Per Financial Statement: | 815,535.00 | | | 815,535.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | <u>815,535.00</u> | <u>0.00</u> | | <u>815,535.00</u> |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE

| | Total | General & Admin | EQUIPMENT USE | BPB EQUIPMENT |
|---------------------------|------------|-----------------|---------------|---------------|
| ther Expense & Cost | | | | |
| Equipment Use Charges | 815,535.00 | 0.00 | 711,573.00 | 103,962.00 |
| partmental Totals | | | | |
| Total Expenditures | 815,535.00 | 0.00 | 711,573.00 | 103,962.00 |
| eductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 815,535.00 | 0.00 | 711,573.00 | 103,962.00 |
| llocation Step 1 | | | | |
| 1st Allocation | 815,535.00 | 0.00 | 711,573.00 | 103,962.00 |
| llocation Step 2 | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 |
| otal For 06 EQUIPMENT USE | | | | |
| Total Allocated | 815,535.00 | 0.00 | 711,573.00 | 103,962.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - EQUIPMENT USE

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 419,182 | 3.9275 | 27,946.84 | | 27,946.84 | | 27,946.84 |
| INFORMATION SERVICES | 3,024,435 | 28.3371 | 201,638.95 | | 201,638.95 | | 201,638.95 |
| BUDGET AND PLANNING | 197,528 | 1.8507 | 13,169.18 | | 13,169.18 | | 13,169.18 |
| ACCOUNTING | 247,875 | 2.3224 | 16,525.81 | | 16,525.81 | | 16,525.81 |
| FACILITIES MANAGEMENT | 1,095,336 | 10.2626 | 73,026.00 | | 73,026.00 | | 73,026.00 |
| DESIGN AND CONSTRUCTION | 439,524 | 4.1181 | 29,303.05 | | 29,303.05 | | 29,303.05 |
| PERSONNEL | 421,291 | 3.9472 | 28,087.45 | | 28,087.45 | | 28,087.45 |
| PURCHASING | 1,200,319 | 11.2462 | 80,025.21 | | 80,025.21 | | 80,025.21 |
| GENERAL SERVICES | 3,627,578 | 33.9882 | 241,850.51 | | 241,850.51 | | 241,850.51 |
| SubTotal | 10,673,068 | 100.0000 | 711,573.00 | | 711,573.00 | | 711,573.00 |
| TOTAL | 10,673,068 | 100.0000 | 711,573.00 | | 711,573.00 | | 711,573.00 |

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions
Allocation Source: SAM II Data Warehouse Query from Fixed Asset Subsystem Tables

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - BPB EQUIPMENT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|------------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BOARD OF PUBLIC BUILDINGS I | 93,437 | 89.8761 | 93,437.00 | | 93,437.00 | | 93,437.00 |
| BOARD OF PUBLIC BUILDINGS II | 10,525 | 10.1239 | 10,525.00 | | 10,525.00 | | 10,525.00 |
| SubTotal | 103,962 | 100.0000 | 103,962.00 | | 103,962.00 | | 103,962.00 |
| TOTAL | 103,962 | 100.0000 | 103,962.00 | | 103,962.00 | | 103,962.00 |

Allocation Basis: Exclusive of Board of Public Buildings
Allocation Source: Board of Public Buildings Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

| Receiving Department | Total | EQUIPMENT USE | BPB EQUIPMENT |
|------------------------------|------------|---------------|---------------|
| BOARD OF PUBLIC BUILDINGS I | 93,437.00 | 0.00 | 93,437.00 |
| BOARD OF PUBLIC BUILDINGS II | 10,525.00 | 0.00 | 10,525.00 |
| COMM. OF ADMIN. | 27,946.84 | 27,946.84 | 0.00 |
| INFORMATION SERVICES | 201,638.95 | 201,638.95 | 0.00 |
| BUDGET AND PLANNING | 13,169.18 | 13,169.18 | 0.00 |
| ACCOUNTING | 16,525.81 | 16,525.81 | 0.00 |
| FACILITIES MANAGEMENT | 73,026.00 | 73,026.00 | 0.00 |
| DESIGN AND CONSTRUCTION | 29,303.05 | 29,303.05 | 0.00 |
| PERSONNEL | 28,087.45 | 28,087.45 | 0.00 |
| PURCHASING | 80,025.21 | 80,025.21 | 0.00 |
| GENERAL SERVICES | 241,850.51 | 241,850.51 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | 815,535.00 | 711,573.00 | 103,962.00 |

**SCHEDULE 7
FISCAL 2004**

STATE OF MISSOURI

RETIREMENT/GROUP INSURANCE

NATURE AND EXTENT OF SERVICES

The costs of State contributions to the Employee Retirement System including contributions to the Group Health Insurance Fund and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department, with the exception of the Board of Public Buildings I and II. Costs of non-central service departments and the Board of Public Buildings I and II have been deducted prior to allocation, so as to avoid a duplication of billing for fringe benefit costs which may be directly charged.

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 7.2 and 7.3.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department RETIREMENT/GROUP INSURANCE

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------|----------------|-----------|-------------------|
| Expenditures Per Financial Statement: | 462,279,813.00 | | | 462,279,813.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Non-Central Service Costs | (432,416,536.00) | | | |
| BPB I & II | (1,063,244.00) | | | |
| Section II Costs | (2,435,141.00) | | | |
| GR Reimbursement | (359,241.00) | | | |
| Total Departmental Cost Adjustments: | (436,274,162.00) | | | (436,274,162.00) |
| Total To Be Allocated: | 26,005,651.00 | 0.00 | | 26,005,651.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department RETIREMENT/GROUP INSURANCE

| | Total | General & Admin | ALLOCATIONS AT CSA LEVEL |
|------------------------------|-------------------|-----------------|--------------------------|
| her Expense & Cost | | | |
| etirement/Group Insurance | 462,279,813.00 | 0.00 | 462,279,813.00 |
| partmental Totals | | | |
| otal Expenditures | 462,279,813.00 | 0.00 | 462,279,813.00 |
| eductions | | | |
| otal Deductions | 0.00 | 0.00 | 0.00 |
| ost Adjustments | | | |
| on-Central Service Costs | (432,416,536.00) | 0.00 | (432,416,536.00) |
| 3PB I & II | (1,063,244.00) | 0.00 | (1,063,244.00) |
| ection II Costs | (2,435,141.00) | 0.00 | (2,435,141.00) |
| 3R Reimbursement | (359,241.00) | 0.00 | (359,241.00) |
| Functional Cost | 26,005,651.00 | 0.00 | 26,005,651.00 |
| llocation Step 1 | | | |
| 1st Allocation | 26,005,651.00 | 0.00 | 26,005,651.00 |
| llocation Step 2 | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 |
| otal For 07 RETIREMENT/GROUP | | | |
| Total Allocated | 26,005,651.00 | 0.00 | 26,005,651.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department RETIREMENT/GROUP INSURANCE

Activity - ALLOCATIONS AT CSA LEVEL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 490,573 | 1.8864 | 490,572.94 | | 490,572.94 | | 490,572.94 |
| INFORMATION SERVICES | 649,400 | 2.4972 | 649,400.11 | | 649,400.11 | | 649,400.11 |
| BUDGET AND PLANNING | 365,211 | 1.4044 | 365,210.88 | | 365,210.88 | | 365,210.88 |
| ACCOUNTING | 456,514 | 1.7554 | 456,514.12 | | 456,514.12 | | 456,514.12 |
| FACILITIES MANAGEMENT | 733,038 | 2.8188 | 733,037.93 | | 733,037.93 | | 733,037.93 |
| DESIGN AND CONSTRUCTION | 379,000 | 1.4574 | 379,000.12 | | 379,000.12 | | 379,000.12 |
| PERSONNEL | 673,076 | 2.5882 | 673,075.92 | | 673,075.92 | | 673,075.92 |
| PURCHASING | 547,816 | 2.1065 | 547,816.06 | | 547,816.06 | | 547,816.06 |
| GENERAL SERVICES | 346,192 | 1.3312 | 346,191.91 | | 346,191.91 | | 346,191.91 |
| TREASURER | 502,165 | 1.9310 | 502,164.96 | | 502,164.96 | | 502,164.96 |
| SECRETARY OF STATE | 2,328,219 | 8.9527 | 2,328,219.10 | | 2,328,219.10 | | 2,328,219.10 |
| SECURITY | 319,559 | 1.2288 | 319,559.00 | | 319,559.00 | | 319,559.00 |
| REVENUE | 18,214,888 | 70.0420 | 18,214,887.95 | | 18,214,887.95 | | 18,214,887.95 |
| SubTotal | 26,005,651 | 100.0000 | 26,005,651.00 | | 26,005,651.00 | | 26,005,651.00 |
| TOTAL | 26,005,651 | 100.0000 | 26,005,651.00 | | 26,005,651.00 | | 26,005,651.00 |

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2004

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department RETIREMENT/GROUP INSURANCE

| Receiving Department | Total | ALLOCATIONS AT CSA |
|-------------------------|---------------|--------------------|
| COMM. OF ADMIN. | 490,572.94 | 490,572.94 |
| INFORMATION SERVICES | 649,400.11 | 649,400.11 |
| BUDGET AND PLANNING | 365,210.88 | 365,210.88 |
| ACCOUNTING | 456,514.12 | 456,514.12 |
| FACILITIES MANAGEMENT | 733,037.93 | 733,037.93 |
| DESIGN AND CONSTRUCTION | 379,000.12 | 379,000.12 |
| PERSONNEL | 673,075.92 | 673,075.92 |
| PURCHASING | 547,816.06 | 547,816.06 |
| GENERAL SERVICES | 346,191.91 | 346,191.91 |
| TREASURER | 502,164.96 | 502,164.96 |
| SECRETARY OF STATE | 2,328,219.10 | 2,328,219.10 |
| SECURITY | 319,559.00 | 319,559.00 |
| REVENUE | 18,214,887.95 | 18,214,887.95 |
| Direct Billed | 0.00 | 0.00 |
| Total | 26,005,651.00 | 26,005,651.00 |

SCHEDULE 8
FISCAL 2004

STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

The cost of State contributions to the Social Security System are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions have been allocated to each central service department, with the exception of the Board of Public Buildings I and II. Costs of non-central service departments and Board of Public Buildings I and II have been deducted prior to allocation, to avoid a duplication of billing for fringe benefit costs which may be directly charged.

Costs of the State paid portion of Social Security were obtained from SAM II HR Payroll reports. A calculation of the central services total was made by deducting the recorded expenditures for all non-central services departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 8.2 and 8.3.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OASDHI

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------|----------------|-----------|-------------------|
| Expenditures Per Financial Statement: | 136,740,077.00 | | | 136,740,077.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Non-Central Service Costs | (129,342,441.00) | | | |
| BPB I & II | (246,132.00) | | | |
| Section II Costs | (792,413.00) | | | |
| Total Departmental Cost Adjustments: | (130,380,986.00) | | | (130,380,986.00) |
| Total To Be Allocated: | 6,359,091.00 | 0.00 | | 6,359,091.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OASDHI

| | Total | General & Admin | ALLOCATIONS AT CSA LEVEL |
|---------------------------|-------------------|-----------------|--------------------------|
| Other Expense & Cost | | | |
| OASDHI Payments | 136,740,077.00 | 0.00 | 136,740,077.00 |
| Departmental Totals | | | |
| Total Expenditures | 136,740,077.00 | 0.00 | 136,740,077.00 |
| Deductions | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | |
| Non-Central Service Costs | (129,342,441.00) | 0.00 | (129,342,441.00) |
| BPB I & II | (246,132.00) | 0.00 | (246,132.00) |
| Section II Costs | (792,413.00) | 0.00 | (792,413.00) |
| Functional Cost | 6,359,091.00 | 0.00 | 6,359,091.00 |
| Allocation Step 1 | | | |
| 1st Allocation | 6,359,091.00 | 0.00 | 6,359,091.00 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 |
| Total For 08 OASDHI | | | |
| Total Allocated | 6,359,091.00 | 0.00 | 6,359,091.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 137,404 | 2.1607 | 137,404.00 | | 137,404.00 | | 137,404.00 |
| INFORMATION SERVICES | 139,550 | 2.1945 | 139,550.00 | | 139,550.00 | | 139,550.00 |
| BUDGET AND PLANNING | 109,392 | 1.7202 | 109,392.01 | | 109,392.01 | | 109,392.01 |
| ACCOUNTING | 123,066 | 1.9353 | 123,066.03 | | 123,066.03 | | 123,066.03 |
| FACILITIES MANAGEMENT | 162,957 | 2.5626 | 162,956.98 | | 162,956.98 | | 162,956.98 |
| DESIGN AND CONSTRUCTION | 88,914 | 1.3982 | 88,914.02 | | 88,914.02 | | 88,914.02 |
| PERSONNEL | 174,719 | 2.7475 | 174,719.01 | | 174,719.01 | | 174,719.01 |
| PURCHASING | 150,414 | 2.3653 | 150,414.00 | | 150,414.00 | | 150,414.00 |
| GENERAL SERVICES | 76,553 | 1.2038 | 76,553.03 | | 76,553.03 | | 76,553.03 |
| TREASURER | 136,740 | 2.1503 | 136,739.98 | | 136,739.98 | | 136,739.98 |
| SECRETARY OF STATE | 587,982 | 9.2463 | 587,982.03 | | 587,982.03 | | 587,982.03 |
| SECURITY | 95,718 | 1.5052 | 95,717.99 | | 95,717.99 | | 95,717.99 |
| REVENUE | 4,375,682 | 68.8101 | 4,375,681.92 | | 4,375,681.92 | | 4,375,681.92 |
| SubTotal | 6,359,091 | 100.0000 | 6,359,091.00 | | 6,359,091.00 | | 6,359,091.00 |
| TOTAL | 6,359,091 | 100.0000 | 6,359,091.00 | | 6,359,091.00 | | 6,359,091.00 |

Allocation Basis: OASDHI Payments for Central Service Agencies
Allocation Source: HR Access Query for Fiscal Year 2004

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OASDHI

| Receiving Department | Total | ALLOCATIONS AT CSA |
|-------------------------|--------------|--------------------|
| COMM. OF ADMIN. | 137,404.00 | 137,404.00 |
| INFORMATION SERVICES | 139,550.00 | 139,550.00 |
| BUDGET AND PLANNING | 109,392.01 | 109,392.01 |
| ACCOUNTING | 123,066.03 | 123,066.03 |
| FACILITIES MANAGEMENT | 162,956.98 | 162,956.98 |
| DESIGN AND CONSTRUCTION | 88,914.02 | 88,914.02 |
| PERSONNEL | 174,719.01 | 174,719.01 |
| PURCHASING | 150,414.00 | 150,414.00 |
| GENERAL SERVICES | 76,553.03 | 76,553.03 |
| TREASURER | 136,739.98 | 136,739.98 |
| SECRETARY OF STATE | 587,982.03 | 587,982.03 |
| SECURITY | 95,717.99 | 95,717.99 |
| REVENUE | 4,375,681.92 | 4,375,681.92 |
| Direct Billed | 0.00 | 0.00 |
| Total | 6,359,091.00 | 6,359,091.00 |

SCHEDULE 9
FISCAL 2004

STATE OF MISSOURI

BUILDING RENTAL

NATURE AND EXTENT OF SERVICES

The cost of rental office space is charged to a central account under the Division of Facilities Management of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated to each central service department based on 2004 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING RENTAL

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 45,876,485.00 | | | 45,876,485.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Non-Central Service Costs | (39,875,292.00) | | | |
| Section II Costs | (3,432,912.00) | | | |
| Total Departmental Cost Adjustments: | (43,308,204.00) | | | (43,308,204.00) |
| Total To Be Allocated: | 2,568,281.00 | 0.00 | | 2,568,281.00 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING RENTAL

| | Total | General & Admin | ALLOCATIONS AT CSA LEVEL |
|------------------------------|------------------|-----------------|--------------------------|
| Other Expense & Cost | | | |
| Total Expenditures | 45,876,485.00 | 0.00 | 45,876,485.00 |
| Departmental Totals | | | |
| Total Expenditures | 45,876,485.00 | 0.00 | 45,876,485.00 |
| Deductions | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | |
| Non-Central Service Costs | (39,875,292.00) | 0.00 | (39,875,292.00) |
| Section II Costs | (3,432,912.00) | 0.00 | (3,432,912.00) |
| Functional Cost | 2,568,281.00 | 0.00 | 2,568,281.00 |
| Allocation Step 1 | | | |
| 1st Allocation | 2,568,281.00 | 0.00 | 2,568,281.00 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 |
| Total For 09 BUILDING RENTAL | | | |
| Total Allocated | 2,568,281.00 | 0.00 | 2,568,281.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING RENTAL

Activity - ALLOCATIONS AT CSA LEVEL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BUDGET AND PLANNING | 56,466 | 2.1986 | 56,465.99 | | 56,465.99 | | 56,465.99 |
| ACCOUNTING | 44,826 | 1.7454 | 44,826.01 | | 44,826.01 | | 44,826.01 |
| FACILITIES MANAGEMENT | 307,932 | 11.9898 | 307,932.01 | | 307,932.01 | | 307,932.01 |
| GENERAL SERVICES | 91,399 | 3.5588 | 91,399.01 | | 91,399.01 | | 91,399.01 |
| TREASURER | 1,521 | 0.0592 | 1,520.99 | | 1,520.99 | | 1,520.99 |
| SECRETARY OF STATE | 200,054 | 7.7894 | 200,053.99 | | 200,053.99 | | 200,053.99 |
| REVENUE | 1,866,083 | 72.6588 | 1,866,083.00 | | 1,866,083.00 | | 1,866,083.00 |
| SubTotal | 2,568,281 | 100.0000 | 2,568,281.00 | | 2,568,281.00 | | 2,568,281.00 |
| TOTAL | 2,568,281 | 100.0000 | 2,568,281.00 | | 2,568,281.00 | | 2,568,281.00 |

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING RENTAL

| Receiving Department | Total | ALLOCATIONS AT CSA |
|-----------------------|--------------|--------------------|
| BUDGET AND PLANNING | 56,465.99 | 56,465.99 |
| ACCOUNTING | 44,826.01 | 44,826.01 |
| FACILITIES MANAGEMENT | 307,932.01 | 307,932.01 |
| GENERAL SERVICES | 91,399.01 | 91,399.01 |
| TREASURER | 1,520.99 | 1,520.99 |
| SECRETARY OF STATE | 200,053.99 | 200,053.99 |
| REVENUE | 1,866,083.00 | 1,866,083.00 |
| Direct Billed | 0.00 | 0.00 |
| Total | 2,568,281.00 | 2,568,281.00 |

SCHEDULE 10
FISCAL 2004

STATE OF MISSOURI

WORKERS' COMPENSATION

NATURE AND EXTENT OF SERVICES

The costs of Workers' Compensation expense for State departments are accumulated in a central services fund account under the Risk Management Unit of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual paid claims.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department WORKER'S COMPENSATION

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------------|
| Expenditures Per Financial Statement: | 20,976,601.00 | | | 20,976,601.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | 20,976,601.00 | 0.00 | | 20,976,601.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department WORKER'S COMPENSATION

| | Total | General & Admin | ALLOCATIONS AT CSA LEVEL |
|--------------------------------|---------------|-----------------|--------------------------|
| Other Expense & Cost | | | |
| Worker's Compensation Payments | 20,976,601.00 | 0.00 | 20,976,601.00 |
| Departmental Totals | | | |
| Total Expenditures | 20,976,601.00 | 0.00 | 20,976,601.00 |
| Deductions | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 |
| Functional Cost | 20,976,601.00 | 0.00 | 20,976,601.00 |
| Allocation Step 1 | | | |
| 1st Allocation | 20,976,601.00 | 0.00 | 20,976,601.00 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 |
| Total For 10 WORKER'S | | | |
| Total Allocated | 20,976,601.00 | 0.00 | 20,976,601.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department WORKER'S COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 188,729 | 0.9195 | 192,873.13 | | 192,873.13 | | 192,873.13 |
| SECRETARY OF STATE | 1,360 | 0.0066 | 1,389.91 | | 1,389.91 | | 1,389.91 |
| REVENUE | 144,898 | 0.7059 | 148,079.70 | | 148,079.70 | | 148,079.70 |
| LEGISLATURE | 31,011 | 0.1511 | 31,691.87 | | 31,691.87 | | 31,691.87 |
| JUDICIARY | 1,176,584 | 5.7322 | 1,202,419.67 | | 1,202,419.67 | | 1,202,419.67 |
| AUDITOR | 2,537 | 0.0124 | 2,592.71 | | 2,592.71 | | 2,592.71 |
| ATTORNEY GENERAL | 11,031 | 0.0537 | 11,273.24 | | 11,273.24 | | 11,273.24 |
| AGRICULTURE | 56,894 | 0.2772 | 58,143.36 | | 58,143.36 | | 58,143.36 |
| INSURANCE | 6,671 | 0.0325 | 6,817.40 | | 6,817.40 | | 6,817.40 |
| ECONOMIC DEVELOPMENT | 147,771 | 0.7199 | 151,015.79 | | 151,015.79 | | 151,015.79 |
| EDUCATION | 405,455 | 1.9753 | 414,357.93 | | 414,357.93 | | 414,357.93 |
| HIGHER EDUCATION | 1,583,395 | 7.7141 | 1,618,163.32 | | 1,618,163.32 | | 1,618,163.32 |
| HEALTH | 405,050 | 1.9734 | 413,944.06 | | 413,944.06 | | 413,944.06 |
| LABOR | 377,939 | 1.8413 | 386,237.75 | | 386,237.75 | | 386,237.75 |
| MENTAL HEALTH | 6,440,653 | 31.3783 | 6,582,077.94 | | 6,582,077.94 | | 6,582,077.94 |
| NATURAL RESOURCES | 732,042 | 3.5664 | 748,116.21 | | 748,116.21 | | 748,116.21 |
| PUBLIC SAFETY | 1,167,597 | 5.6884 | 1,193,235.28 | | 1,193,235.28 | | 1,193,235.28 |
| SOCIAL SERVICES | 2,307,034 | 11.2396 | 2,357,692.13 | | 2,357,692.13 | | 2,357,692.13 |
| CORRECTIONS | 5,339,240 | 26.0122 | 5,456,479.60 | | 5,456,479.60 | | 5,456,479.60 |
| SubTotal | 20,525,891 | 100.0000 | 20,976,601.00 | | 20,976,601.00 | | 20,976,601.00 |
| TOTAL | 20,525,891 | 100.0000 | 20,976,601.00 | | 20,976,601.00 | | 20,976,601.00 |

Allocation Basis: Worker's Compensation Payments for FY 2004

Allocation Source: FY 2004 CAFR Work Papers

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department WORKER'S COMPENSATION

| Receiving Department | Total | ALLOCATIONS AT CSA |
|----------------------|---------------|--------------------|
| COMM. OF ADMIN. | 192,873.13 | 192,873.13 |
| SECRETARY OF STATE | 1,389.91 | 1,389.91 |
| REVENUE | 148,079.70 | 148,079.70 |
| LEGISLATURE | 31,691.87 | 31,691.87 |
| JUDICIARY | 1,202,419.67 | 1,202,419.67 |
| AUDITOR | 2,592.71 | 2,592.71 |
| ATTORNEY GENERAL | 11,273.24 | 11,273.24 |
| AGRICULTURE | 58,143.36 | 58,143.36 |
| INSURANCE | 6,817.40 | 6,817.40 |
| ECONOMIC DEVELOPMENT | 151,015.79 | 151,015.79 |
| EDUCATION | 414,357.93 | 414,357.93 |
| HIGHER EDUCATION | 1,618,163.32 | 1,618,163.32 |
| HEALTH | 413,944.06 | 413,944.06 |
| LABOR | 386,237.75 | 386,237.75 |
| MENTAL HEALTH | 6,582,077.94 | 6,582,077.94 |
| NATURAL RESOURCES | 748,116.21 | 748,116.21 |
| PUBLIC SAFETY | 1,193,235.28 | 1,193,235.28 |
| SOCIAL SERVICES | 2,357,692.13 | 2,357,692.13 |
| CORRECTIONS | 5,456,479.60 | 5,456,479.60 |
| Direct Billed | 0.00 | 0.00 |
| Total | 20,976,601.00 | 20,976,601.00 |

SCHEDULE 11
FISCAL 2004

STATE OF MISSOURI

UNEMPLOYMENT COMPENSATION

NATURE AND EXTENT OF SERVICES

The costs of Unemployment Compensation are charged to special accounts in the general revenue and other funds under the jurisdiction of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual costs incurred in FY 2004. Only central services department costs have been allocated to avoid duplication of billing.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department UNEMPLOYMENT COMPENSATION

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-----------------|----------------|-----------|-----------------|
| Expenditures Per Financial Statement: | 4,201,484.00 | | | 4,201,484.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Non-Central Service Costs | (3,994,949.00) | | | |
| Section II Costs | (34,638.00) | | | |
| Total Departmental Cost Adjustments: | (4,029,587.00) | | | (4,029,587.00) |
| Total To Be Allocated: | 171,897.00 | 0.00 | | 171,897.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department UNEMPLOYMENT COMPENSATION

| | Total | General & Admin | ALLOCATIONS AT CSA LEVEL |
|------------------------------------|-----------------|-----------------|--------------------------|
| Other Expense & Cost | | | |
| Unemployment Compensation Benefits | 4,201,484.00 | 0.00 | 4,201,484.00 |
| Departmental Totals | | | |
| Total Expenditures | 4,201,484.00 | 0.00 | 4,201,484.00 |
| Deductions | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | |
| Non-Central Service Costs | (3,994,949.00) | 0.00 | (3,994,949.00) |
| Section II Costs | (34,638.00) | 0.00 | (34,638.00) |
| Functional Cost | 171,897.00 | 0.00 | 171,897.00 |
| Allocation Step 1 | | | |
| 1st Allocation | 171,897.00 | 0.00 | 171,897.00 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 |
| Total For 11 UNEMPLOYMENT | | | |
| Total Allocated | 171,897.00 | 0.00 | 171,897.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department UNEMPLOYMENT COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| INFORMATION SERVICES | 4,472 | 2.6016 | 4,472.00 | | 4,472.00 | | 4,472.00 |
| ACCOUNTING | 4,207 | 2.4474 | 4,207.00 | | 4,207.00 | | 4,207.00 |
| FACILITIES MANAGEMENT | 4,595 | 2.6731 | 4,595.00 | | 4,595.00 | | 4,595.00 |
| PERSONNEL | 4,809 | 2.7976 | 4,809.00 | | 4,809.00 | | 4,809.00 |
| GENERAL SERVICES | 6,485 | 3.7726 | 6,485.00 | | 6,485.00 | | 6,485.00 |
| TREASURER | 4,016 | 2.3363 | 4,016.00 | | 4,016.00 | | 4,016.00 |
| SECRETARY OF STATE | 65,704 | 38.2229 | 65,704.00 | | 65,704.00 | | 65,704.00 |
| REVENUE | 77,609 | 45.1485 | 77,609.00 | | 77,609.00 | | 77,609.00 |
| SubTotal | 171,897 | 100.0000 | 171,897.00 | | 171,897.00 | | 171,897.00 |
| TOTAL | 171,897 | 100.0000 | 171,897.00 | | 171,897.00 | | 171,897.00 |

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2004 CAFR Work Papers

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

| Receiving Department | Total | ALLOCATIONS AT CSA |
|-----------------------|------------|--------------------|
| INFORMATION SERVICES | 4,472.00 | 4,472.00 |
| ACCOUNTING | 4,207.00 | 4,207.00 |
| FACILITIES MANAGEMENT | 4,595.00 | 4,595.00 |
| PERSONNEL | 4,809.00 | 4,809.00 |
| GENERAL SERVICES | 6,485.00 | 6,485.00 |
| TREASURER | 4,016.00 | 4,016.00 |
| SECRETARY OF STATE | 65,704.00 | 65,704.00 |
| REVENUE | 77,609.00 | 77,609.00 |
| Direct Billed | 0.00 | 0.00 |
| Total | 171,897.00 | 171,897.00 |

STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway and transportation fund, and state parks fund and administered by the Risk Management Unit of the Office of Administration. Costs have been functionalized and allocated as follows:

Auto Claim. Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2004.

Aircraft Liability. Includes the cost of aircraft liability insurance and is allocated to benefiting departments based on premium amounts.

Surety Bonds. Includes the cost of the state employee blanket bond coverage. Costs are allocated based on the number of covered employees.

Specific Bonds. Includes the cost of surety bonds for certain key officials. Costs are allocated to associated departments based on the total premium prorated by the specific coverage amounts.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 287,159.00 | | | 287,159.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | 287,159.00 | 0.00 | | 287,159.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

| | Total | General & Admin | AUTO CLAIM | AIRCRAFT LIABILITY | SURETY BONDS |
|---------------------------|------------|-----------------|------------|--------------------|--------------|
| her Expense & Cost | | | | | |
| laims Administration Fees | 7,931.00 | 0.00 | 7,931.00 | 0.00 | 0.00 |
| nsurance/Bond Premium | 279,228.00 | 0.00 | 0.00 | 217,192.00 | 58,330.00 |
| partmental Totals | | | | | |
| otal Expenditures | 287,159.00 | 0.00 | 7,931.00 | 217,192.00 | 58,330.00 |
| eductions | | | | | |
| otal Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| unctional Cost | 287,159.00 | 0.00 | 7,931.00 | 217,192.00 | 58,330.00 |
| ocation Step 1 | | | | | |
| 1st Allocation | 287,159.00 | 0.00 | 7,931.00 | 217,192.00 | 58,330.00 |
| ocation Step 2 | | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| otal For 12 INSURANCE | | | | | |
| Total Allocated | 287,159.00 | 0.00 | 7,931.00 | 217,192.00 | 58,330.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

| SPECIFIC BONDS | |
|----------------------------|----------|
| <hr/> | |
| Other Expense & Cost | |
| Claims Administration Fees | 0.00 |
| Insurance/Bond Premium | 3,706.00 |
| Departmental Totals | |
| Total Expenditures | 3,706.00 |
| Deductions | |
| Total Deductions | 0.00 |
| Functional Cost | 3,706.00 |
| Allocation Step 1 | |
| 1st Allocation | 3,706.00 |
| Allocation Step 2 | |
| 2nd Allocation | 0.00 |
| Total For 12 INSURANCE | |
| Total Allocated | 3,706.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AUTO CLAIM

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 5,818 | 2.3823 | 188.94 | | 188.94 | | 188.94 |
| EVENUE | 3,893 | 1.5941 | 126.43 | | 126.43 | | 126.43 |
| ATTORNEY GENERAL | 578 | 0.2367 | 18.77 | | 18.77 | | 18.77 |
| AGRICULTURE | 16,540 | 6.7727 | 537.14 | | 537.14 | | 537.14 |
| ECONOMIC DEVELOPMENT | 6,399 | 2.6202 | 207.81 | | 207.81 | | 207.81 |
| EDUCATION | 19,984 | 8.1830 | 648.99 | | 648.99 | | 648.99 |
| HIGHER EDUCATION | 47,352 | 19.3895 | 1,537.78 | | 1,537.78 | | 1,537.78 |
| HEALTH | 2,917 | 1.1944 | 94.73 | | 94.73 | | 94.73 |
| LABOR | 23,560 | 9.6472 | 765.12 | | 765.12 | | 765.12 |
| MENTAL HEALTH | 31,715 | 12.9865 | 1,029.96 | | 1,029.96 | | 1,029.96 |
| NATURAL RESOURCES | 12,893 | 5.2794 | 418.71 | | 418.71 | | 418.71 |
| PUBLIC SAFETY | 18,391 | 7.5307 | 597.26 | | 597.26 | | 597.26 |
| SOCIAL SERVICES | 15,427 | 6.3170 | 501.00 | | 501.00 | | 501.00 |
| CORRECTIONS | 38,748 | 15.8663 | 1,258.36 | | 1,258.36 | | 1,258.36 |
| SubTotal | 244,215 | 100.0000 | 7,931.00 | | 7,931.00 | | 7,931.00 |
| TOTAL | 244,215 | 100.0000 | 7,931.00 | | 7,931.00 | | 7,931.00 |

Allocation Basis: Vehicle Claims by Departments for FY 2004

Allocation Source: FY 2004 CAFR work papers

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT LIABILITY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| GENERAL SERVICES | 97,440 | 44.8635 | 97,440.00 | | 97,440.00 | | 97,440.00 |
| HIGHER EDUCATION | 5,145 | 2.3689 | 5,145.00 | | 5,145.00 | | 5,145.00 |
| PUBLIC SAFETY | 114,607 | 52.7676 | 114,607.00 | | 114,607.00 | | 114,607.00 |
| SubTotal | 217,192 | 100.0000 | 217,192.00 | | 217,192.00 | | 217,192.00 |
| TOTAL | 217,192 | 100.0000 | 217,192.00 | | 217,192.00 | | 217,192.00 |

Allocation Basis: Actual Aircraft Liability Premiums, FY 2004
Allocation Source: FY 2004 CAFR work papers

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 920 | 1.0929 | 637.51 | | 637.51 | | 637.51 |
| TREASURER | 53 | 0.0630 | 36.73 | | 36.73 | | 36.73 |
| SECRETARY OF STATE | 268 | 0.3184 | 185.71 | | 185.71 | | 185.71 |
| SECURITY | 40 | 0.0475 | 27.72 | | 27.72 | | 27.72 |
| REVENUE | 2,139 | 2.5411 | 1,482.21 | | 1,482.21 | | 1,482.21 |
| LEGISLATURE | 732 | 0.8696 | 507.24 | | 507.24 | | 507.24 |
| JUDICIARY | 4,012 | 4.7661 | 2,780.09 | | 2,780.09 | | 2,780.09 |
| GOVERNOR | 35 | 0.0416 | 24.25 | | 24.25 | | 24.25 |
| ATTORNEY GENERAL | 9 | 0.0107 | 6.24 | | 6.24 | | 6.24 |
| AUDITOR | 150 | 0.1782 | 103.94 | | 103.94 | | 103.94 |
| AGRICULTURE | 430 | 0.5108 | 297.97 | | 297.97 | | 297.97 |
| INSURANCE | 395 | 0.4692 | 273.71 | | 273.71 | | 273.71 |
| CONSERVATION | 210 | 0.2495 | 145.52 | | 145.52 | | 145.52 |
| ECONOMIC DEVELOPMENT | 2,000 | 2.3759 | 1,385.89 | | 1,385.89 | | 1,385.89 |
| EDUCATION | 1,347 | 1.6002 | 933.40 | | 933.40 | | 933.40 |
| HIGHER EDUCATION | 2,303 | 2.7359 | 1,595.85 | | 1,595.85 | | 1,595.85 |
| HEALTH | 22,502 | 26.7320 | 15,592.62 | | 15,592.62 | | 15,592.62 |
| HIGHWAYS | 2,024 | 2.4045 | 1,402.52 | | 1,402.52 | | 1,402.52 |
| LABOR | 6,947 | 8.2528 | 4,813.89 | | 4,813.89 | | 4,813.89 |
| MENTAL HEALTH | 1,058 | 1.2569 | 733.14 | | 733.14 | | 733.14 |
| NATURAL RESOURCES | 9,683 | 11.5031 | 6,709.78 | | 6,709.78 | | 6,709.78 |
| PUBLIC SAFETY | 2,033 | 2.4151 | 1,408.76 | | 1,408.76 | | 1,408.76 |
| SOCIAL SERVICES | 4,544 | 5.3981 | 3,148.74 | | 3,148.74 | | 3,148.74 |
| CORRECTIONS | 8,802 | 10.4565 | 6,099.30 | | 6,099.30 | | 6,099.30 |
| SubTotal | 11,541 | 13.7104 | 7,997.27 | | 7,997.27 | | 7,997.27 |
| TOTAL | 84,177 | 100.0000 | 58,330.00 | | 58,330.00 | | 58,330.00 |

Allocation Basis: Total Number of Employees, FY 2004

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SPECIFIC BONDS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| INSURANCE | 257 | 6.9347 | 257.00 | | 257.00 | | 257.00 |
| HIGHER EDUCATION | 1,003 | 27.0642 | 1,003.00 | | 1,003.00 | | 1,003.00 |
| PUBLIC SAFETY | 2,446 | 66.0011 | 2,446.00 | | 2,446.00 | | 2,446.00 |
| SubTotal | 3,706 | 100.0000 | 3,706.00 | | 3,706.00 | | 3,706.00 |
| TOTAL | 3,706 | 100.0000 | 3,706.00 | | 3,706.00 | | 3,706.00 |

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2004 CAFR Work Papers



All Monetary Values Are \$ Dollars



MAXI INC.

DRAFT

Schedule 12.4.4

Page

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INSURANCE

| Receiving Department | Total | AUTO CLAIM | AIRCRAFT LIABILITY | SURETY BONDS | SPECIFIC BONDS |
|----------------------|-------------------|-----------------|--------------------|------------------|-----------------|
| COMM. OF ADMIN. | 826.45 | 188.94 | 0.00 | 637.51 | 0.00 |
| GENERAL SERVICES | 97,440.00 | 0.00 | 97,440.00 | 0.00 | 0.00 |
| TREASURER | 36.73 | 0.00 | 0.00 | 36.73 | 0.00 |
| SECRETARY OF STATE | 185.71 | 0.00 | 0.00 | 185.71 | 0.00 |
| SECURITY | 27.72 | 0.00 | 0.00 | 27.72 | 0.00 |
| REVENUE | 1,608.64 | 126.43 | 0.00 | 1,482.21 | 0.00 |
| LEGISLATURE | 507.24 | 0.00 | 0.00 | 507.24 | 0.00 |
| JUDICIARY | 2,780.09 | 0.00 | 0.00 | 2,780.09 | 0.00 |
| GOVERNOR | 24.25 | 0.00 | 0.00 | 24.25 | 0.00 |
| LT. GOVERNOR | 6.24 | 0.00 | 0.00 | 6.24 | 0.00 |
| AUDITOR | 103.94 | 0.00 | 0.00 | 103.94 | 0.00 |
| ATTORNEY GENERAL | 316.74 | 18.77 | 0.00 | 297.97 | 0.00 |
| AGRICULTURE | 810.85 | 537.14 | 0.00 | 273.71 | 0.00 |
| INSURANCE | 402.52 | 0.00 | 0.00 | 145.52 | 257.00 |
| CONSERVATION | 1,385.89 | 0.00 | 0.00 | 1,385.89 | 0.00 |
| ECONOMIC DEVELOPMENT | 1,141.21 | 207.81 | 0.00 | 933.40 | 0.00 |
| EDUCATION | 2,244.84 | 648.99 | 0.00 | 1,595.85 | 0.00 |
| HIGHER EDUCATION | 23,278.40 | 1,537.78 | 5,145.00 | 15,592.62 | 1,003.00 |
| HEALTH | 1,497.25 | 94.73 | 0.00 | 1,402.52 | 0.00 |
| HIGHWAYS | 4,813.89 | 0.00 | 0.00 | 4,813.89 | 0.00 |
| LABOR | 1,498.26 | 765.12 | 0.00 | 733.14 | 0.00 |
| MENTAL HEALTH | 7,739.74 | 1,029.96 | 0.00 | 6,709.78 | 0.00 |
| NATURAL RESOURCES | 1,827.47 | 418.71 | 0.00 | 1,408.76 | 0.00 |
| PUBLIC SAFETY | 120,799.00 | 597.26 | 114,607.00 | 3,148.74 | 2,446.00 |
| SOCIAL SERVICES | 6,600.30 | 501.00 | 0.00 | 6,099.30 | 0.00 |
| CORRECTIONS | 9,255.63 | 1,258.36 | 0.00 | 7,997.27 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 287,159.00 | 7,931.00 | 217,192.00 | 58,330.00 | 3,706.00 |

STATE OF MISSOURI
BOARD OF PUBLIC BUILDINGS I
NATURE AND EXTENT OF SERVICES

The Board of Public Buildings operates and maintains the Buildings on Board of Public Buildings II and the following:

Fletcher Daniels State Office Building
Springfield State Office Building
Wainwright State Office Building
Truman State Office Building
Midtown State Office Building

OA pays the rent for departments occupying space in these buildings based on a cost per square foot.

Indirect costs and building operations cost attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BOARD OF PUBLIC BUILDINGS I

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-----------------|----------------|------------|-----------------|
| Expenditures Per Financial Statement: | 10,536,123.00 | | | 10,536,123.00 |
| EQUIPMENT USE | 93,437.00 | | 93,437.00 | |
| INFORMATION SERVICES | | 7,973.43 | 7,973.43 | |
| ACCOUNTING | | 3,646.12 | 3,646.12 | |
| PURCHASING | | 7,412.52 | 7,412.52 | |
| TREASURER | | 123.43 | 123.43 | |
| Total Allocated Additions: | 93,437.00 | 19,155.50 | 112,592.50 | 112,592.50 |
| Equipment Purchases | (157,928.00) | | | |
| Building Depreciation | (1,222,579.00) | | | |
| Equipment Depreciation | (94,312.00) | | | |
| Land Improvement Depreciation | (136,126.00) | | | |
| Other Income | (488,257.00) | | | |
| Admin. Interest | (2,707.00) | | | |
| Total Departmental Cost Adjustments: | (2,101,909.00) | | | (2,101,909.00) |
| Total To Be Allocated: | 8,527,651.00 | 19,155.50 | | 8,546,806.50 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS I

Fiscal Year 2004 SWCAP Revised

2004

Version 1.0004-1

| | Total | General & Admin | FLETCHER DANIELS | SPRINGFIELD | WAINWRIGHT |
|-------------------------------------|-----------------|-----------------|------------------|---------------|---------------|
| Pages & Benefits | | | | | |
| Salaries & Wages | 2,994,303.00 | 0.00 | 451,594.00 | 324,677.00 | 585,255.00 |
| Fringe Benefits | 1,155,968.00 | 0.00 | 190,874.00 | 118,077.00 | 216,676.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 6,385,852.00 | 0.00 | 1,186,837.00 | 757,753.00 | 1,000,300.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 10,536,123.00 | 0.00 | 1,829,305.00 | 1,200,507.00 | 1,802,231.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Equipment Purchases | (157,928.00) | 0.00 | (10,224.00) | (37,774.00) | (8,301.00) |
| Building Depreciation | (1,222,579.00) | 0.00 | (263,536.00) | (300,265.00) | (200,344.00) |
| Equipment Depreciation | (94,312.00) | 0.00 | (31,104.00) | (17,568.00) | (13,399.00) |
| Land Improvement Depreciation | (136,126.00) | 0.00 | (40,311.00) | 0.00 | 0.00 |
| Other Income | (488,257.00) | 0.00 | (103,673.00) | (55,983.00) | (29,322.00) |
| Admin. Interest | (2,707.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 8,434,214.00 | 0.00 | 1,380,457.00 | 788,917.00 | 1,550,865.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 93,437.00 | 93,437.00 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (93,437.00) | 15,293.11 | 8,739.91 | 17,181.01 |
| 1st Allocation | 8,527,651.00 | 0.00 | 1,395,750.11 | 797,656.91 | 1,568,046.01 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 19,155.50 | 19,155.50 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (19,155.50) | 3,135.24 | 1,791.77 | 3,522.28 |
| 2nd Allocation | 19,155.50 | 0.00 | 3,135.24 | 1,791.77 | 3,522.28 |
| Total For 13 BOARD OF PUBLIC | | | | | |
| Total Allocated | 8,546,806.50 | 0.00 | 1,398,885.35 | 799,448.68 | 1,571,568.29 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS I

| | TRUMAN | MIDTOWN |
|-------------------------------------|---------------------|-------------------|
| Wages & Benefits | | |
| Salaries & Wages | 1,156,784.00 | 475,993.00 |
| Fringe Benefits | 438,856.00 | 191,485.00 |
| Other Expense & Cost | | |
| Departmental Expenditures | 3,014,541.00 | 426,421.00 |
| Departmental Totals | | |
| Total Expenditures | 4,610,181.00 | 1,093,899.00 |
| Deductions | | |
| Total Deductions | 0.00 | 0.00 |
| Cost Adjustments | | |
| Equipment Purchases | (86,006.00) | (15,623.00) |
| Building Depreciation | (373,140.00) | (85,294.00) |
| Equipment Depreciation | (28,672.00) | (3,569.00) |
| Land Improvement Depreciation | (93,290.00) | (2,525.00) |
| Other Income | (285,781.00) | (13,498.00) |
| Admin. Interest | (2,707.00) | 0.00 |
| Functional Cost | 3,740,585.00 | 973,390.00 |
| Allocation Step 1 | | |
| Inbound- All Others | 0.00 | 0.00 |
| Reallocate Admin Costs | 41,439.41 | 10,783.56 |
| 1st Allocation | 3,782,024.41 | 984,173.56 |
| Allocation Step 2 | | |
| Inbound- All Others | 0.00 | 0.00 |
| Reallocate Admin Costs | 8,495.47 | 2,210.74 |
| 2nd Allocation | 8,495.47 | 2,210.74 |
| Total For 13 BOARD OF PUBLIC | | |
| Total Allocated | 3,790,519.88 | 986,384.30 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I

Activity - FLETCHER DANIELS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ACTIVITIES MANAGEMENT | 2,187 | 1.6340 | 22,807.13 | | 22,807.13 | 51.23 | 22,858.36 |
| MEASURER | 385 | 0.2877 | 4,014.97 | | 4,014.97 | 9.02 | 4,023.99 |
| SECRETARY OF STATE | 1,012 | 0.7561 | 10,553.64 | | 10,553.64 | 23.71 | 10,577.35 |
| REVENUE | 17,235 | 12.8773 | 179,735.15 | | 179,735.15 | 403.73 | 180,138.88 |
| GOVERNOR | 2,401 | 1.7939 | 25,038.82 | | 25,038.82 | 56.24 | 25,095.06 |
| GOVERNOR | 639 | 0.4774 | 6,663.81 | | 6,663.81 | 14.97 | 6,678.78 |
| AUDITOR | 1,911 | 1.4278 | 19,928.86 | | 19,928.86 | 44.77 | 19,973.63 |
| INSURANCE | 1,220 | 0.9115 | 12,722.76 | | 12,722.76 | 28.58 | 12,751.34 |
| ECONOMIC DEVELOPMENT | 5,341 | 3.9906 | 55,698.61 | | 55,698.61 | 125.11 | 55,823.72 |
| EDUCATION | 2,442 | 1.8246 | 25,466.40 | | 25,466.40 | 57.20 | 25,523.60 |
| HEALTH | 9,534 | 7.1234 | 99,425.30 | | 99,425.30 | 223.34 | 99,648.64 |
| PUBLIC SAFETY | 4,450 | 3.3249 | 46,406.82 | | 46,406.82 | 104.24 | 46,511.06 |
| SOCIAL SERVICES | 81,629 | 60.9901 | 851,267.81 | | 851,267.81 | 1,912.19 | 853,180.00 |
| ALL OTHER | 3,454 | 2.5807 | 36,020.03 | | 36,020.03 | 80.91 | 36,100.94 |
| SubTotal | 133,840 | 100.0000 | 1,395,750.11 | | 1,395,750.11 | 3,135.24 | 1,398,885.35 |
| TOTAL | 133,840 | 100.0000 | 1,395,750.11 | | 1,395,750.11 | 3,135.24 | 1,398,885.35 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I

Activity - SPRINGFIELD

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 5,309 | 6.4966 | 51,820.37 | | 51,820.37 | 116.40 | 51,936.77 |
| SECRETARY OF STATE | 1,407 | 1.7217 | 13,733.52 | | 13,733.52 | 30.85 | 13,764.37 |
| REVENUE | 12,950 | 15.8468 | 126,403.05 | | 126,403.05 | 283.94 | 126,686.99 |
| GOVERNOR | 493 | 0.6033 | 4,812.10 | | 4,812.10 | 10.81 | 4,822.91 |
| AUDITOR | 2,108 | 2.5795 | 20,575.88 | | 20,575.88 | 46.22 | 20,622.10 |
| ATTORNEY GENERAL | 4,547 | 5.5641 | 44,382.60 | | 44,382.60 | 99.70 | 44,482.30 |
| HEALTH | 6,340 | 7.7582 | 61,883.81 | | 61,883.81 | 139.01 | 62,022.82 |
| MENTAL HEALTH | 697 | 0.8529 | 6,803.31 | | 6,803.31 | 15.28 | 6,818.59 |
| PUBLIC SAFETY | 3,381 | 4.1373 | 33,001.44 | | 33,001.44 | 74.13 | 33,075.57 |
| SOCIAL SERVICES | 44,488 | 54.4396 | 434,240.83 | | 434,240.83 | 975.43 | 435,216.26 |
| SubTotal | 81,720 | 100.0000 | 797,656.91 | | 797,656.91 | 1,791.77 | 799,448.68 |
| TOTAL | 81,720 | 100.0000 | 797,656.91 | | 797,656.91 | 1,791.77 | 799,448.68 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I

Activity - WAINWRIGHT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,306 | 0.9116 | 14,293.87 | | 14,293.87 | 32.11 | 14,325.98 |
| TREASURER | 463 | 0.3232 | 5,067.42 | | 5,067.42 | 11.38 | 5,078.80 |
| SECRETARY OF STATE | 1,123 | 0.7838 | 12,290.97 | | 12,290.97 | 27.61 | 12,318.58 |
| REVENUE | 1,123 | 0.7838 | 12,290.97 | | 12,290.97 | 27.61 | 12,318.58 |
| JUDICIARY | 27,619 | 19.2777 | 302,283.55 | | 302,283.55 | 679.02 | 302,962.57 |
| GVERNOR | 2,615 | 1.8252 | 28,620.57 | | 28,620.57 | 64.29 | 28,684.86 |
| T. GOVERNOR | 1,109 | 0.7741 | 12,137.74 | | 12,137.74 | 27.26 | 12,165.00 |
| ATTORNEY GENERAL | 9,971 | 6.9596 | 109,130.28 | | 109,130.28 | 245.14 | 109,375.42 |
| INSURANCE | 1,276 | 0.8906 | 13,965.52 | | 13,965.52 | 31.37 | 13,996.89 |
| ECONOMIC DEVELOPMENT | 3,676 | 2.5658 | 40,232.97 | | 40,232.97 | 90.37 | 40,323.34 |
| HEALTH | 15,513 | 10.8279 | 169,786.19 | | 169,786.19 | 381.39 | 170,167.58 |
| LABOR | 12,176 | 8.4987 | 133,263.49 | | 133,263.49 | 299.35 | 133,562.84 |
| PUBLIC SAFETY | 2,836 | 1.9795 | 31,039.36 | | 31,039.36 | 69.72 | 31,109.08 |
| SOCIAL SERVICES | 50,824 | 35.4746 | 556,256.95 | | 556,256.95 | 1,249.51 | 557,506.46 |
| CORRECTIONS | 11,639 | 8.1239 | 127,386.16 | | 127,386.16 | 286.15 | 127,672.31 |
| SubTotal | 143,269 | 100.0000 | 1,568,046.01 | | 1,568,046.01 | 3,522.28 | 1,571,568.29 |
| TOTAL | 143,269 | 100.0000 | 1,568,046.01 | | 1,568,046.01 | 3,522.28 | 1,571,568.29 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I

Activity - TRUMAN

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 13,189 | 2.5555 | 96,650.28 | | 96,650.28 | 217.10 | 96,867.38 |
| INFORMATION SERVICES | 48,524 | 9.4021 | 355,588.66 | | 355,588.66 | 798.75 | 356,387.41 |
| ACCOUNTING | 15,258 | 2.9564 | 111,812.15 | | 111,812.15 | 251.16 | 112,063.31 |
| FACILITIES MANAGEMENT | 11,223 | 2.1746 | 82,243.26 | | 82,243.26 | 184.74 | 82,428.00 |
| DESIGN AND CONSTRUCTION | 20,172 | 3.9086 | 147,822.39 | | 147,822.39 | 332.05 | 148,154.44 |
| PERSONNEL | 19,131 | 3.7068 | 140,193.86 | | 140,193.86 | 314.91 | 140,508.77 |
| PURCHASING | 11,747 | 2.2761 | 86,083.19 | | 86,083.19 | 193.37 | 86,276.56 |
| GENERAL SERVICES | 11,541 | 2.2362 | 84,573.59 | | 84,573.59 | 189.98 | 84,763.57 |
| TREASURER | 17,988 | 3.4854 | 131,817.85 | | 131,817.85 | 296.10 | 132,113.95 |
| SECURITY | 3,161 | 0.6125 | 23,164.11 | | 23,164.11 | 52.03 | 23,216.14 |
| REVENUE | 193,009 | 37.3977 | 1,414,388.98 | | 1,414,388.98 | 3,177.11 | 1,417,566.09 |
| AUDITOR | 14,213 | 2.7539 | 104,154.27 | | 104,154.27 | 233.96 | 104,388.23 |
| INSURANCE | 36,221 | 7.0182 | 265,431.06 | | 265,431.06 | 596.23 | 266,027.29 |
| ECONOMIC DEVELOPMENT | 61,446 | 11.9059 | 450,282.34 | | 450,282.34 | 1,011.46 | 451,293.80 |
| HIGHWAYS | 9,792 | 1.8973 | 71,756.73 | | 71,756.73 | 161.19 | 71,917.92 |
| PUBLIC SAFETY | 18,722 | 3.6276 | 137,196.68 | | 137,196.68 | 308.18 | 137,504.86 |
| SOCIAL SERVICES | 944 | 0.1829 | 6,917.74 | | 6,917.74 | 15.54 | 6,933.28 |
| ALL OTHER | 9,818 | 1.9023 | 71,947.27 | | 71,947.27 | 161.61 | 72,108.88 |
| SubTotal | 516,099 | 100.0000 | 3,782,024.41 | | 3,782,024.41 | 8,495.47 | 3,790,519.88 |
| TOTAL | 516,099 | 100.0000 | 3,782,024.41 | | 3,782,024.41 | 8,495.47 | 3,790,519.88 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



All Monetary Values Are \$ Dollars

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Schedule 13.4.4

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State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I

Activity - MIDTOWN

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,920 | 2.0633 | 20,306.85 | | 20,306.85 | 45.62 | 20,352.47 |
| SOCIAL SERVICES | 91,133 | 97.9367 | 963,866.71 | | 963,866.71 | 2,165.12 | 966,031.83 |
| SubTotal | 93,053 | 100.0000 | 984,173.56 | | 984,173.56 | 2,210.74 | 986,384.30 |
| TOTAL | 93,053 | 100.0000 | 984,173.56 | | 984,173.56 | 2,210.74 | 986,384.30 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BOARD OF PUBLIC BUILDINGS I

| Receiving Department | Total | FLETCHER DANIELS | SPRINGFIELD | WAINWRIGHT | TRUMAN | MIDTOWN |
|-------------------------|--------------|------------------|-------------|--------------|--------------|------------|
| COMM. OF ADMIN. | 96,867.38 | 0.00 | 0.00 | 0.00 | 96,867.38 | 0.00 |
| INFORMATION SERVICES | 356,387.41 | 0.00 | 0.00 | 0.00 | 356,387.41 | 0.00 |
| ACCOUNTING | 112,063.31 | 0.00 | 0.00 | 0.00 | 112,063.31 | 0.00 |
| FACILITIES MANAGEMENT | 191,901.58 | 22,858.36 | 51,936.77 | 14,325.98 | 82,428.00 | 20,352.47 |
| DESIGN AND CONSTRUCTION | 148,154.44 | 0.00 | 0.00 | 0.00 | 148,154.44 | 0.00 |
| PERSONNEL | 140,508.77 | 0.00 | 0.00 | 0.00 | 140,508.77 | 0.00 |
| PURCHASING | 86,276.56 | 0.00 | 0.00 | 0.00 | 86,276.56 | 0.00 |
| GENERAL SERVICES | 84,763.57 | 0.00 | 0.00 | 0.00 | 84,763.57 | 0.00 |
| TREASURER | 141,216.74 | 4,023.99 | 0.00 | 5,078.80 | 132,113.95 | 0.00 |
| SECRETARY OF STATE | 36,660.30 | 10,577.35 | 13,764.37 | 12,318.58 | 0.00 | 0.00 |
| SECURITY | 23,216.14 | 0.00 | 0.00 | 0.00 | 23,216.14 | 0.00 |
| REVENUE | 1,736,710.54 | 180,138.88 | 126,686.99 | 12,318.58 | 1,417,566.09 | 0.00 |
| JUDICIARY | 302,962.57 | 0.00 | 0.00 | 302,962.57 | 0.00 | 0.00 |
| GOVERNOR | 58,602.83 | 25,095.06 | 4,822.91 | 28,684.86 | 0.00 | 0.00 |
| LT. GOVERNOR | 18,843.78 | 6,678.78 | 0.00 | 12,165.00 | 0.00 | 0.00 |
| AUDITOR | 144,983.96 | 19,973.63 | 20,622.10 | 0.00 | 104,388.23 | 0.00 |
| ATTORNEY GENERAL | 153,857.72 | 0.00 | 44,482.30 | 109,375.42 | 0.00 | 0.00 |
| INSURANCE | 292,775.52 | 12,751.34 | 0.00 | 13,996.89 | 266,027.29 | 0.00 |
| ECONOMIC DEVELOPMENT | 547,440.86 | 55,823.72 | 0.00 | 40,323.34 | 451,293.80 | 0.00 |
| EDUCATION | 25,523.60 | 25,523.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| HEALTH | 331,839.04 | 99,648.64 | 62,022.82 | 170,167.58 | 0.00 | 0.00 |
| HIGHWAYS | 71,917.92 | 0.00 | 0.00 | 0.00 | 71,917.92 | 0.00 |
| LABOR | 133,562.84 | 0.00 | 0.00 | 133,562.84 | 0.00 | 0.00 |
| MENTAL HEALTH | 6,818.59 | 0.00 | 6,818.59 | 0.00 | 0.00 | 0.00 |
| PUBLIC SAFETY | 248,200.57 | 46,511.06 | 33,075.57 | 31,109.08 | 137,504.86 | 0.00 |
| SOCIAL SERVICES | 2,818,867.83 | 853,180.00 | 435,216.26 | 557,506.46 | 6,933.28 | 966,031.83 |
| CORRECTIONS | 127,672.31 | 0.00 | 0.00 | 127,672.31 | 0.00 | 0.00 |
| ALL OTHER | 108,209.82 | 36,100.94 | 0.00 | 0.00 | 72,108.88 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 8,546,806.50 | 1,398,885.35 | 799,448.68 | 1,571,568.29 | 3,790,519.88 | 986,384.30 |

STATE OF MISSOURI
BOARD OF PUBLIC BUILDINGS II
NATURE AND EXTENT OF SERVICES

The Board of Public Buildings operates and maintains the buildings on Board of Public Buildings I and the following:

St. Joseph Office Building
Kirkpatrick Information Center
Mill Creek Building

OA pays the rent for departments occupying space in these buildings based on a cost per square foot.

Indirect costs and building operations costs attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BOARD OF PUBLIC BUILDINGS II

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------------|
| Expenditures Per Financial Statement: | 2,347,987.00 | | | 2,347,987.00 |
| EQUIPMENT USE | 10,525.00 | | 10,525.00 | |
| INFORMATION SERVICES | | 2,428.02 | 2,428.02 | |
| ACCOUNTING | | 1,120.33 | 1,120.33 | |
| PURCHASING | | 1,539.65 | 1,539.65 | |
| TREASURER | | 37.59 | 37.59 | |
| Total Allocated Additions: | 10,525.00 | 5,125.59 | 15,650.59 | 15,650.59 |
| Equipment Purchases | (11,610.00) | | | |
| Building Depreciation | (429,839.00) | | | |
| Equipment Depreciation | (14,694.00) | | | |
| Land Improvement Depreciation | (17,156.00) | | | |
| Other Income | (125,341.00) | | | |
| Admin. Interest | (2,023.00) | | | |
| Total Departmental Cost Adjustments: | (600,663.00) | | | (600,663.00) |
| Total To Be Allocated: | 1,757,849.00 | 5,125.59 | | 1,762,974.59 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS II

| | Total | General & Admin | ST JOSEPH | KIRKPATRICK INFO. CENTER | MILL CREEK |
|-------------------------------------|---------------|-----------------|--------------|--------------------------|---------------|
| Vages & Benefits | | | | | |
| Salaries & Wages | 584,086.00 | 0.00 | 142,286.00 | 361,272.00 | 80,528.00 |
| Fringe Benefits | 250,492.00 | 0.00 | 66,141.00 | 153,638.00 | 30,713.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 1,513,409.00 | 0.00 | 276,433.00 | 771,079.00 | 465,897.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 2,347,987.00 | 0.00 | 484,860.00 | 1,285,989.00 | 577,138.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Equipment Purchases | (11,610.00) | 0.00 | (3,629.00) | (3,666.00) | (4,315.00) |
| Building Depreciation | (429,839.00) | 0.00 | (36,887.00) | (194,426.00) | (198,526.00) |
| Equipment Depreciation | (14,694.00) | 0.00 | (8,260.00) | 0.00 | (6,434.00) |
| Land Improvement Depreciation | (17,156.00) | 0.00 | 0.00 | (16,179.00) | (977.00) |
| Other Income | (125,341.00) | 0.00 | (27,690.00) | (76,620.00) | (21,031.00) |
| Admin. Interest | (2,023.00) | 0.00 | (204.00) | (1,819.00) | 0.00 |
| Functional Cost | 1,747,324.00 | 0.00 | 408,190.00 | 993,279.00 | 345,855.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 10,525.00 | 10,525.00 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (10,525.00) | 2,458.73 | 5,983.01 | 2,083.26 |
| 1st Allocation | 1,757,849.00 | 0.00 | 410,648.73 | 999,262.01 | 347,938.26 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 5,125.59 | 5,125.59 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (5,125.59) | 1,197.38 | 2,913.68 | 1,014.53 |
| 2nd Allocation | 5,125.59 | 0.00 | 1,197.38 | 2,913.68 | 1,014.53 |
| Total For 14 BOARD OF PUBLIC | | | | | |
| Total Allocated | 1,762,974.59 | 0.00 | 411,846.11 | 1,002,175.69 | 348,952.79 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II

Activity - ST JOSEPH

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,851 | 5.4957 | 22,567.94 | | 22,567.94 | 65.80 | 22,633.74 |
| REVENUE | 5,797 | 17.2115 | 70,678.74 | | 70,678.74 | 206.09 | 70,884.83 |
| EDUCATION | 3,143 | 9.3317 | 38,320.39 | | 38,320.39 | 111.74 | 38,432.13 |
| HEALTH | 2,680 | 7.9570 | 32,675.35 | | 32,675.35 | 95.28 | 32,770.63 |
| LABOR | 1,848 | 5.4868 | 22,531.36 | | 22,531.36 | 65.70 | 22,597.06 |
| PUBLIC SAFETY | 1,580 | 4.6911 | 19,263.83 | | 19,263.83 | 56.17 | 19,320.00 |
| SOCIAL SERVICES | 16,782 | 49.8262 | 204,611.12 | | 204,611.12 | 596.60 | 205,207.72 |
| SubTotal | 33,681 | 100.0000 | 410,648.73 | | 410,648.73 | 1,197.38 | 411,846.11 |
| TOTAL | 33,681 | 100.0000 | 410,648.73 | | 410,648.73 | 1,197.38 | 411,846.11 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II

Activity - KIRKPATRICK INFO. CENTER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,547 | 1.1576 | 11,566.99 | | 11,566.99 | 33.73 | 11,600.72 |
| SECRETARY OF STATE | 132,097 | 98.8424 | 987,695.02 | | 987,695.02 | 2,879.95 | 990,574.97 |
| SubTotal | 133,644 | 100.0000 | 999,262.01 | | 999,262.01 | 2,913.68 | 1,002,175.69 |
| TOTAL | 133,644 | 100.0000 | 999,262.01 | | 999,262.01 | 2,913.68 | 1,002,175.69 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II

Activity - MILL CREEK

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| HEALTH | 16,944 | 31.4968 | 109,589.30 | | 109,589.30 | 319.54 | 109,908.84 |
| CORRECTIONS | 36,852 | 68.5032 | 238,348.96 | | 238,348.96 | 694.99 | 239,043.95 |
| SubTotal | 53,796 | 100.0000 | 347,938.26 | | 347,938.26 | 1,014.53 | 348,952.79 |
| TOTAL | 53,796 | 100.0000 | 347,938.26 | | 347,938.26 | 1,014.53 | 348,952.79 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BOARD OF PUBLIC BUILDINGS II

| Receiving Department | Total | ST JOSEPH | KIRKPATRICK INFO. | MILL CREEK |
|-----------------------|--------------|------------|-------------------|------------|
| FACILITIES MANAGEMENT | 34,234.46 | 22,633.74 | 11,600.72 | 0.00 |
| SECRETARY OF STATE | 990,574.97 | 0.00 | 990,574.97 | 0.00 |
| REVENUE | 70,884.83 | 70,884.83 | 0.00 | 0.00 |
| EDUCATION | 38,432.13 | 38,432.13 | 0.00 | 0.00 |
| HEALTH | 142,679.47 | 32,770.63 | 0.00 | 109,908.84 |
| LABOR | 22,597.06 | 22,597.06 | 0.00 | 0.00 |
| PUBLIC SAFETY | 19,320.00 | 19,320.00 | 0.00 | 0.00 |
| SOCIAL SERVICES | 205,207.72 | 205,207.72 | 0.00 | 0.00 |
| CORRECTIONS | 239,043.95 | 0.00 | 0.00 | 239,043.95 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 1,762,974.59 | 411,846.11 | 1,002,175.69 | 348,952.79 |

STATE OF MISSOURI
COMMISSIONER OF ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Commissioner of Administration is responsible for providing services to other State agencies including:

Accounting
Budget/Planning
Information Services
Design and Construction
Personnel
Purchasing
General Services
Facilities Management
Board of Public Buildings

Departmental. Costs of the Office of the Commissioner including departmental personnel and budget services are allocated to units within the department based on the average number of employees in each division.

Office Automation. Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each division based on the number of workstations located there in FY 2004.

Section II. These costs are disallowed and are allocated to "All Other".

The salary and expenses of the Commissioner of Administration and her secretary are disallowed as general government.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department COMM. OF ADMIN.

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|--------------|---------------|
| Expenditures Per Financial Statement: | 3,864,882.00 | | | 3,864,882.00 |
| BUILDING USE I | 53,785.13 | | 53,785.13 | |
| BUILDING USE II | 2,248.39 | | 2,248.39 | |
| EQUIPMENT USE | 27,946.84 | | 27,946.84 | |
| RETIREMENT/GROUP INSURANCE | 490,572.94 | | 490,572.94 | |
| OASDHI | 137,404.00 | | 137,404.00 | |
| WORKER'S COMPENSATION | 192,873.13 | | 192,873.13 | |
| INSURANCE | 826.45 | | 826.45 | |
| BOARD OF PUBLIC BUILDINGS I | 96,650.28 | 217.10 | 96,867.38 | |
| COMM. OF ADMIN. | | 190,575.25 | 190,575.25 | |
| INFORMATION SERVICES | | 510,624.28 | 510,624.28 | |
| BUDGET AND PLANNING | | 248,439.28 | 248,439.28 | |
| ACCOUNTING | | 2,767.45 | 2,767.45 | |
| FACILITIES MANAGEMENT | | 31,001.51 | 31,001.51 | |
| PERSONNEL | | 89,370.44 | 89,370.44 | |
| PURCHASING | | 3,291.79 | 3,291.79 | |
| GENERAL SERVICES | | 25,955.28 | 25,955.28 | |
| TREASURER | | 92.93 | 92.93 | |
| SECRETARY OF STATE | | 516,729.98 | 516,729.98 | |
| SECURITY | | 14,519.02 | 14,519.02 | |
| REVENUE | | 3,750.21 | 3,750.21 | |
| Total Allocated Additions: | 1,002,307.16 | 1,637,334.52 | 2,639,641.68 | 2,639,641.68 |
| Capital Outlay | (121,711.00) | | | |
| GR Cost Reimbursement | (13,550.00) | | | |
| Total Departmental Cost Adjustments: | (135,261.00) | | | (135,261.00) |
| Total To Be Allocated: | 4,731,928.16 | 1,637,334.52 | | 6,369,262.68 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department COMM. OF ADMIN.

| | Total | General & Admin | DEPARTMENTAL | OFFICE AUTOMATION | SECTION II |
|------------------------------|---------------|-----------------|--------------|-------------------|--------------|
| Salaries & Benefits | | | | | |
| Salaries & Wages | 2,490,275.00 | 0.00 | 1,438,718.00 | 388,292.00 | 513,661.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 1,374,607.00 | 0.00 | 692,229.00 | 128,353.00 | 482,044.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 3,864,882.00 | 0.00 | 2,130,947.00 | 516,645.00 | 995,705.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Capital Outlay | (121,711.00) | 0.00 | (32,827.00) | (14,234.00) | (71,237.00) |
| GR Cost Reimbursement | (13,550.00) | 0.00 | (7,828.00) | (2,113.00) | (2,795.00) |
| Functional Cost | 3,729,621.00 | 0.00 | 2,090,292.00 | 500,298.00 | 921,673.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 1,002,307.16 | 1,002,307.16 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,002,307.16) | 561,750.06 | 134,451.49 | 247,692.15 |
| 1st Allocation | 4,731,928.16 | 0.00 | 2,652,042.06 | 634,749.49 | 1,169,365.15 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 1,637,334.52 | 1,637,334.52 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,637,334.52) | 917,655.59 | 219,635.33 | 404,621.38 |
| 2nd Allocation | 1,637,334.52 | 0.00 | 917,655.59 | 219,635.33 | 404,621.38 |
| Total For 15 COMM. OF ADMIN. | | | | | |
| Total Allocated | 6,369,262.68 | 0.00 | 3,569,697.65 | 854,384.82 | 1,573,986.53 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department COMM. OF ADMIN.

| GENERAL GOV'T | |
|-------------------------------------|----------------|
| Wages & Benefits | |
| Salaries & Wages | 149,604.00 |
| Other Expense & Cost | |
| Departmental Expenditures | 71,981.00 |
| Departmental Totals | |
| Total Expenditures | 221,585.00 |
| Deductions | |
| Total Deductions | 0.00 |
| Cost Adjustments | |
| Capital Outlay | (3,413.00) |
| GR Cost Reimbursement | (814.00) |
| Functional Cost | 217,358.00 |
| Allocation Step 1 | |
| Inbound- All Others | 0.00 |
| Reallocate Admin Costs | 58,413.46 |
| 1st Allocation | 275,771.46 |
| Allocation Step 2 | |
| Inbound- All Others | 0.00 |
| Reallocate Admin Costs | 95,422.22 |
| 2nd Allocation | 95,422.22 |
| Total For 15 COMM. OF ADMIN. | |
| Total Allocated | 371,193.68 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - DEPARTMENTAL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 496 | 5.9976 | 159,058.40 | | 159,058.40 | | 159,058.40 |
| INFORMATION SERVICES | 1,490 | 18.0169 | 477,816.54 | | 477,816.54 | 175,882.02 | 653,698.56 |
| BUDGET AND PLANNING | 312 | 3.7727 | 100,052.85 | | 100,052.85 | 36,828.99 | 136,881.84 |
| ACCOUNTING | 442 | 5.3446 | 141,741.54 | | 141,741.54 | 52,174.40 | 193,915.94 |
| FACILITIES MANAGEMENT | 2,183 | 26.3967 | 700,049.30 | | 700,049.30 | 257,684.85 | 957,734.15 |
| DESIGN AND CONSTRUCTION | 788 | 9.5284 | 252,697.60 | | 252,697.60 | 93,016.80 | 345,714.40 |
| PERSONNEL | 750 | 9.0689 | 240,511.68 | | 240,511.68 | 88,531.22 | 329,042.90 |
| PURCHASING | 514 | 6.2152 | 164,830.67 | | 164,830.67 | 60,673.40 | 225,504.07 |
| GENERAL SERVICES | 803 | 9.7098 | 257,507.82 | | 257,507.82 | 94,787.43 | 352,295.25 |
| ALL OTHER | 492 | 5.9492 | 157,775.66 | | 157,775.66 | 58,076.48 | 215,852.14 |
| SubTotal | 8,270 | 100.0000 | 2,652,042.06 | | 2,652,042.06 | 917,655.59 | 3,569,697.65 |
| TOTAL | 8,270 | 100.0000 | 2,652,042.06 | | 2,652,042.06 | 917,655.59 | 3,569,697.65 |

Allocation Basis: Average Number of OA Employees, FY 2004

Allocation Source: HR Query "Number of OA Employees"

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - OFFICE AUTOMATION

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 50 | 4.9652 | 31,516.85 | | 31,516.85 | | 31,516.85 |
| INFORMATION SERVICES | 309 | 30.6851 | 194,774.18 | | 194,774.18 | 70,916.73 | 265,690.91 |
| BUDGET AND PLANNING | 29 | 2.8798 | 18,279.78 | | 18,279.78 | 6,655.62 | 24,935.40 |
| ACCOUNTING | 51 | 5.0645 | 32,147.19 | | 32,147.19 | 11,704.70 | 43,851.89 |
| FACILITIES MANAGEMENT | 137 | 13.6048 | 86,356.19 | | 86,356.19 | 31,442.05 | 117,798.24 |
| DESIGN AND CONSTRUCTION | 94 | 9.3347 | 59,251.69 | | 59,251.69 | 21,573.38 | 80,825.07 |
| PERSONNEL | 102 | 10.1291 | 64,294.39 | | 64,294.39 | 23,409.41 | 87,703.80 |
| PURCHASING | 58 | 5.7597 | 36,559.55 | | 36,559.55 | 13,311.23 | 49,870.78 |
| GENERAL SERVICES | 94 | 9.3347 | 59,251.69 | | 59,251.69 | 21,573.38 | 80,825.07 |
| GOVERNOR | 38 | 3.7736 | 23,952.81 | | 23,952.81 | 8,721.15 | 32,673.96 |
| LT. GOVERNOR | 12 | 1.1917 | 7,564.04 | | 7,564.04 | 2,754.05 | 10,318.09 |
| ALL OTHER | 33 | 3.2771 | 20,801.13 | | 20,801.13 | 7,573.63 | 28,374.76 |
| SubTotal | 1,007 | 100.0000 | 634,749.49 | | 634,749.49 | 219,635.33 | 854,384.82 |
| TOTAL | 1,007 | 100.0000 | 634,749.49 | | 634,749.49 | 219,635.33 | 854,384.82 |

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 1,169,365.15 | | 1,169,365.15 | 404,621.38 | 1,573,986.53 |
| SubTotal | 100 | 100.0000 | 1,169,365.15 | | 1,169,365.15 | 404,621.38 | 1,573,986.53 |
| TOTAL | 100 | 100.0000 | 1,169,365.15 | | 1,169,365.15 | 404,621.38 | 1,573,986.53 |

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 275,771.46 | | 275,771.46 | 95,422.22 | 371,193.68 |
| SubTotal | 100 | 100.0000 | 275,771.46 | | 275,771.46 | 95,422.22 | 371,193.68 |
| TOTAL | 100 | 100.0000 | 275,771.46 | | 275,771.46 | 95,422.22 | 371,193.68 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department COMM. OF ADMIN.

| Receiving Department | Total | DEPARTMENTAL | OFFICE AUTOMATION | SECTION II | GENERAL GOV'T |
|-------------------------|--------------|--------------|-------------------|--------------|---------------|
| COMM. OF ADMIN. | 190,575.25 | 159,058.40 | 31,516.85 | 0.00 | 0.00 |
| INFORMATION SERVICES | 919,389.47 | 653,698.56 | 265,690.91 | 0.00 | 0.00 |
| BUDGET AND PLANNING | 161,817.24 | 136,881.84 | 24,935.40 | 0.00 | 0.00 |
| ACCOUNTING | 237,767.83 | 193,915.94 | 43,851.89 | 0.00 | 0.00 |
| FACILITIES MANAGEMENT | 1,075,532.39 | 957,734.15 | 117,798.24 | 0.00 | 0.00 |
| DESIGN AND CONSTRUCTION | 426,539.47 | 345,714.40 | 80,825.07 | 0.00 | 0.00 |
| PERSONNEL | 416,746.70 | 329,042.90 | 87,703.80 | 0.00 | 0.00 |
| PURCHASING | 275,374.85 | 225,504.07 | 49,870.78 | 0.00 | 0.00 |
| GENERAL SERVICES | 433,120.32 | 352,295.25 | 80,825.07 | 0.00 | 0.00 |
| GOVERNOR | 32,673.96 | 0.00 | 32,673.96 | 0.00 | 0.00 |
| LT. GOVERNOR | 10,318.09 | 0.00 | 10,318.09 | 0.00 | 0.00 |
| ALL OTHER | 2,189,407.11 | 215,852.14 | 28,374.76 | 1,573,986.53 | 371,193.68 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 6,369,262.68 | 3,569,697.65 | 854,384.82 | 1,573,986.53 | 371,193.68 |

STATE OF MISSOURI
INFORMATION SERVICES
NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. Most of the expenses of these services are included in the Section II sub-pool. The general and administration costs are allocated to each sub-pool based on functional cost (allowable expenses) on Schedule 16.3. These costs are from the Finance and Administration organization code.

Costs have been functionalized and allocated as follows:

System Development. Costs of developing Statewide systems operated by the Office of Administration have been allocated to the division operating each system.

Systems Development - SAM II. Beginning in FY 2000, SAM II costs are included here. They were previously picked up in the Budget and Planning SWCAP section under the Systems Development cost pool. \$30,000,000 of FY 1999 and 2000 SAM II actual costs are being capitalized evenly over 5 years from FY 2000 through 2004 and have been allocated to each division based on number of payment documents and paychecks processed.

Section II. These costs are disallowed and are allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department INFORMATION SERVICES

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-----------------|----------------|--------------|-----------------|
| Expenditures Per Financial Statement: | 64,462,295.00 | | | 64,462,295.00 |
| BUILDING USE I | 178,567.16 | | 178,567.16 | |
| BUILDING USE II | 8,224.47 | | 8,224.47 | |
| EQUIPMENT USE | 201,638.95 | | 201,638.95 | |
| RETIREMENT/GROUP INSURANCE | 649,400.11 | | 649,400.11 | |
| OASDHI | 139,550.00 | | 139,550.00 | |
| UNEMPLOYMENT COMPENSATION | 4,472.00 | | 4,472.00 | |
| BOARD OF PUBLIC BUILDINGS I | 355,588.66 | 798.75 | 356,387.41 | |
| COMM. OF ADMIN. | 672,590.72 | 246,798.75 | 919,389.47 | |
| INFORMATION SERVICES | | 1,434,924.88 | 1,434,924.88 | |
| ACCOUNTING | | 13,739.55 | 13,739.55 | |
| FACILITIES MANAGEMENT | | 33,965.25 | 33,965.25 | |
| PURCHASING | | 61,889.56 | 61,889.56 | |
| GENERAL SERVICES | | 10,097.43 | 10,097.43 | |
| TREASURER | | 457.67 | 457.67 | |
| SECURITY | | 47,041.61 | 47,041.61 | |
| Total Allocated Additions: | 2,210,032.07 | 1,849,713.45 | 4,059,745.52 | 4,059,745.52 |
| Capital Outlay - Departmental | (773,683.00) | | | |
| Capital Outlay - G & A | (1,630,277.00) | | | |
| GR Cost Reimbursement | (66,654.00) | | | |
| Total Departmental Cost Adjustments: | (2,470,614.00) | | | (2,470,614.00) |
| Total To Be Allocated: | 64,201,713.07 | 1,849,713.45 | | 66,051,426.52 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SERVICES

| | Total | General & Admin | SYSTEM DEVELOPMENT | SYSTEM DEVELOP. SAM II | SECTION II |
|---------------------------------|-----------------|-----------------|--------------------|------------------------|-----------------|
| Wages & Benefits | | | | | |
| Salaries & Wages | 6,360,490.00 | 0.00 | 1,567,374.00 | 0.00 | 4,793,116.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 47,815,177.00 | 0.00 | 661,840.00 | 0.00 | 47,153,337.00 |
| General and Administrative | 4,286,628.00 | 0.00 | 1,056,326.00 | 0.00 | 3,230,302.00 |
| Depreciation on SAM II | 6,000,000.00 | 0.00 | 0.00 | 6,000,000.00 | 0.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 64,462,295.00 | 0.00 | 3,285,540.00 | 6,000,000.00 | 55,176,755.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Capital Outlay - Departmental | (773,683.00) | 0.00 | (291,849.00) | 0.00 | (481,834.00) |
| Capital Outlay - G & A | (1,630,277.00) | 0.00 | (401,738.00) | 0.00 | (1,228,539.00) |
| GR Cost Reimbursement | (66,654.00) | 0.00 | (16,425.00) | 0.00 | (50,229.00) |
| Functional Cost | 61,991,681.00 | 0.00 | 2,575,528.00 | 6,000,000.00 | 53,416,153.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 2,210,032.07 | 2,210,032.07 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (2,210,032.07) | 91,817.99 | 213,902.37 | 1,904,311.71 |
| 1st Allocation | 64,201,713.07 | 0.00 | 2,667,345.99 | 6,213,902.37 | 55,320,464.71 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 1,849,713.45 | 1,849,713.45 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,849,713.45) | 76,848.19 | 179,028.22 | 1,593,837.04 |
| 2nd Allocation | 1,849,713.45 | 0.00 | 76,848.19 | 179,028.22 | 1,593,837.04 |
| Total For 16 INFORMATION | | | | | |
| Total Allocated | 66,051,426.52 | 0.00 | 2,744,194.18 | 6,392,930.59 | 56,914,301.75 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - SYSTEM DEVELOPMENT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 10,506 | 18.9185 | 504,621.34 | | 504,621.34 | | 504,621.34 |
| INFORMATION SERVICES | 29,259 | 52.6875 | 1,405,360.38 | | 1,405,360.38 | | 1,405,360.38 |
| BUDGET AND PLANNING | 97 | 0.1747 | 4,659.08 | | 4,659.08 | 472.75 | 5,131.83 |
| ACCOUNTING | 231 | 0.4160 | 11,095.33 | | 11,095.33 | 1,125.82 | 12,221.15 |
| FACILITIES MANAGEMENT | 1,363 | 2.4544 | 65,467.23 | | 65,467.23 | 6,642.83 | 72,110.06 |
| DESIGN AND CONSTRUCTION | 15 | 0.0270 | 720.48 | | 720.48 | 73.10 | 793.58 |
| PERSONNEL | 8,849 | 15.9347 | 425,032.75 | | 425,032.75 | 43,127.19 | 468,159.94 |
| PURCHASING | 1,252 | 2.2545 | 60,135.72 | | 60,135.72 | 6,101.85 | 66,237.57 |
| GENERAL SERVICES | 3,600 | 6.4826 | 172,914.22 | | 172,914.22 | 17,545.25 | 190,459.47 |
| ALL OTHER | 361 | 0.6501 | 17,339.46 | | 17,339.46 | 1,759.40 | 19,098.86 |
| SubTotal | 55,533 | 100.0000 | 2,667,345.99 | | 2,667,345.99 | 76,848.19 | 2,744,194.18 |
| TOTAL | 55,533 | 100.0000 | 2,667,345.99 | | 2,667,345.99 | 76,848.19 | 2,744,194.18 |

Allocation Basis: System Development Hours for FY 2004

Allocation Source: Systems and Programming Project Summary

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - SYSTEM DEVELOP. SAM II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|------------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BOARD OF PUBLIC BUILDINGS I | 5,402 | 0.1283 | 7,973.43 | | 7,973.43 | | 7,973.43 |
| BOARD OF PUBLIC BUILDINGS II | 1,645 | 0.0391 | 2,428.02 | | 2,428.02 | | 2,428.02 |
| COMM. OF ADMIN. | 4,067 | 0.0966 | 6,002.94 | | 6,002.94 | | 6,002.94 |
| INFORMATION SERVICES | 20,030 | 0.4758 | 29,564.50 | | 29,564.50 | | 29,564.50 |
| BUDGET AND PLANNING | 907 | 0.0215 | 1,338.72 | | 1,338.72 | 38.86 | 1,377.58 |
| ACCOUNTING | 1,847 | 0.0439 | 2,726.16 | | 2,726.16 | 79.13 | 2,805.29 |
| FACILITIES MANAGEMENT | 7,056 | 0.1676 | 10,414.75 | | 10,414.75 | 302.29 | 10,717.04 |
| DESIGN AND CONSTRUCTION | 5,259 | 0.1249 | 7,762.34 | | 7,762.34 | 225.31 | 7,987.65 |
| PERSONNEL | 2,491 | 0.0592 | 3,676.77 | | 3,676.77 | 106.72 | 3,783.49 |
| PURCHASING | 2,889 | 0.0686 | 4,264.17 | | 4,264.17 | 123.77 | 4,387.94 |
| GENERAL SERVICES | 55,790 | 1.3252 | 82,346.63 | | 82,346.63 | 2,390.16 | 84,736.79 |
| TREASURER | 21,877 | 0.5197 | 32,290.67 | | 32,290.67 | 937.26 | 33,227.93 |
| SECRETARY OF STATE | 18,357 | 0.4360 | 27,095.10 | | 27,095.10 | 786.45 | 27,881.55 |
| SECURITY | 1,039 | 0.0247 | 1,533.59 | | 1,533.59 | 44.51 | 1,578.10 |
| REVENUE | 156,170 | 3.7096 | 230,508.56 | | 230,508.56 | 6,690.66 | 237,199.22 |
| LEGISLATURE | 25,203 | 0.5987 | 37,199.90 | | 37,199.90 | 1,079.75 | 38,279.65 |
| JUDICIARY | 108,311 | 2.5728 | 159,868.17 | | 159,868.17 | 4,640.28 | 164,508.45 |
| GOVERNOR | 1,763 | 0.0419 | 2,602.20 | | 2,602.20 | 75.53 | 2,677.73 |
| LT. GOVERNOR | 352 | 0.0084 | 519.54 | | 519.54 | 15.08 | 534.62 |
| AUDITOR | 5,176 | 0.1229 | 7,639.81 | | 7,639.81 | 221.75 | 7,861.56 |
| ATTORNEY GENERAL | 19,600 | 0.4656 | 28,929.82 | | 28,929.82 | 839.71 | 29,769.53 |
| AGRICULTURE | 33,396 | 0.7933 | 49,292.84 | | 49,292.84 | 1,430.76 | 50,723.60 |
| INSURANCE | 10,651 | 0.2530 | 15,720.99 | | 15,720.99 | 456.31 | 16,177.30 |
| CONSERVATION | 149,969 | 3.5623 | 221,355.79 | | 221,355.79 | 6,425.00 | 227,780.79 |
| ECONOMIC DEVELOPMENT | 91,807 | 2.1807 | 135,508.12 | | 135,508.12 | 3,933.21 | 139,441.33 |
| EDUCATION | 573,593 | 13.6248 | 846,629.28 | | 846,629.28 | 24,573.96 | 871,203.24 |
| HIGHER EDUCATION | 9,128 | 0.2168 | 13,473.05 | | 13,473.05 | 391.06 | 13,864.11 |
| HEALTH | 253,132 | 6.0127 | 373,625.48 | | 373,625.48 | 10,844.72 | 384,470.20 |
| HIGHWAYS | 918,559 | 21.8186 | 1,355,802.79 | | 1,355,802.79 | 39,353.04 | 1,395,155.83 |
| LABOR | 81,179 | 1.9283 | 119,821.06 | | 119,821.06 | 3,477.88 | 123,298.94 |
| MENTAL HEALTH | 304,862 | 7.2415 | 449,979.49 | | 449,979.49 | 13,060.94 | 463,040.43 |
| NATURAL RESOURCES | 210,972 | 5.0113 | 311,396.92 | | 311,396.92 | 9,038.49 | 320,435.41 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - SYSTEM DEVELOP. SAM II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| PUBLIC SAFETY | 186,753 | 4.4360 | 275,649.39 | | 275,649.39 | 8,000.90 | 283,650.29 |
| SOCIAL SERVICES | 483,679 | 11.4890 | 713,915.31 | | 713,915.31 | 20,721.85 | 734,637.16 |
| CORRECTIONS | 433,697 | 10.3018 | 640,141.31 | | 640,141.31 | 18,580.51 | 658,721.82 |
| ALL OTHER | 3,323 | 0.0789 | 4,904.76 | | 4,904.76 | 142.37 | 5,047.13 |
| SubTotal | 4,209,931 | 100.0000 | 6,213,902.37 | | 6,213,902.37 | 179,028.22 | 6,392,930.59 |
| TOTAL | 4,209,931 | 100.0000 | 6,213,902.37 | | 6,213,902.37 | 179,028.22 | 6,392,930.59 |

Allocation Basis: Number of PV Documents by Agency and Number of Paychecks, FY 2004

Allocation Source: Access Queries from SAMII Data Warehouse-Financial and HR

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 55,320,464.71 | | 55,320,464.71 | 1,593,837.04 | 56,914,301.75 |
| SubTotal | 100 | 100.0000 | 55,320,464.71 | | 55,320,464.71 | 1,593,837.04 | 56,914,301.75 |
| TOTAL | 100 | 100.0000 | 55,320,464.71 | | 55,320,464.71 | 1,593,837.04 | 56,914,301.75 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INFORMATION SERVICES

| Receiving Department | Total | SYSTEM DEVELOPMENT | SYSTEM DEVELOP. SAM II | SECTION II |
|------------------------------|---------------|--------------------|------------------------|---------------|
| BOARD OF PUBLIC BUILDINGS I | 7,973.43 | 0.00 | 7,973.43 | 0.00 |
| BOARD OF PUBLIC BUILDINGS II | 2,428.02 | 0.00 | 2,428.02 | 0.00 |
| COMM. OF ADMIN. | 510,624.28 | 504,621.34 | 6,002.94 | 0.00 |
| INFORMATION SERVICES | 1,434,924.88 | 1,405,360.38 | 29,564.50 | 0.00 |
| BUDGET AND PLANNING | 6,509.41 | 5,131.83 | 1,377.58 | 0.00 |
| ACCOUNTING | 15,026.44 | 12,221.15 | 2,805.29 | 0.00 |
| FACILITIES MANAGEMENT | 82,827.10 | 72,110.06 | 10,717.04 | 0.00 |
| DESIGN AND CONSTRUCTION | 8,781.23 | 793.58 | 7,987.65 | 0.00 |
| PERSONNEL | 471,943.43 | 468,159.94 | 3,783.49 | 0.00 |
| PURCHASING | 70,625.51 | 66,237.57 | 4,387.94 | 0.00 |
| GENERAL SERVICES | 275,196.26 | 190,459.47 | 84,736.79 | 0.00 |
| TREASURER | 33,227.93 | 0.00 | 33,227.93 | 0.00 |
| SECRETARY OF STATE | 27,881.55 | 0.00 | 27,881.55 | 0.00 |
| SECURITY | 1,578.10 | 0.00 | 1,578.10 | 0.00 |
| REVENUE | 237,199.22 | 0.00 | 237,199.22 | 0.00 |
| LEGISLATURE | 38,279.65 | 0.00 | 38,279.65 | 0.00 |
| JUDICIARY | 164,508.45 | 0.00 | 164,508.45 | 0.00 |
| GOVERNOR | 2,677.73 | 0.00 | 2,677.73 | 0.00 |
| LT. GOVERNOR | 534.62 | 0.00 | 534.62 | 0.00 |
| AUDITOR | 7,861.56 | 0.00 | 7,861.56 | 0.00 |
| ATTORNEY GENERAL | 29,769.53 | 0.00 | 29,769.53 | 0.00 |
| AGRICULTURE | 50,723.60 | 0.00 | 50,723.60 | 0.00 |
| INSURANCE | 16,177.30 | 0.00 | 16,177.30 | 0.00 |
| CONSERVATION | 227,780.79 | 0.00 | 227,780.79 | 0.00 |
| ECONOMIC DEVELOPMENT | 139,441.33 | 0.00 | 139,441.33 | 0.00 |
| EDUCATION | 871,203.24 | 0.00 | 871,203.24 | 0.00 |
| HIGHER EDUCATION | 13,864.11 | 0.00 | 13,864.11 | 0.00 |
| HEALTH | 384,470.20 | 0.00 | 384,470.20 | 0.00 |
| HIGHWAYS | 1,395,155.83 | 0.00 | 1,395,155.83 | 0.00 |
| LABOR | 123,298.94 | 0.00 | 123,298.94 | 0.00 |
| MENTAL HEALTH | 463,040.43 | 0.00 | 463,040.43 | 0.00 |
| NATURAL RESOURCES | 320,435.41 | 0.00 | 320,435.41 | 0.00 |
| PUBLIC SAFETY | 283,650.29 | 0.00 | 283,650.29 | 0.00 |
| SOCIAL SERVICES | 734,637.16 | 0.00 | 734,637.16 | 0.00 |
| CORRECTIONS | 658,721.82 | 0.00 | 658,721.82 | 0.00 |
| ALL OTHER | 56,938,447.74 | 19,098.86 | 5,047.13 | 56,914,301.75 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INFORMATION SERVICES

| Receiving Department | Total | SYSTEM DEVELOPMENT | SYSTEM DEVELOP. SAM II | SECTION II |
|----------------------|---------------|--------------------|------------------------|---------------|
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 66,051,426.52 | 2,744,194.18 | 6,392,930.59 | 56,914,301.75 |

STATE OF MISSOURI

BUDGET AND PLANNING

NATURE AND EXTENT OF SERVICES

The Division of Budget and Planning is responsible for the preparation of the State budget. Its major responsibility is for providing technical assistance and support to the various State departments in the preparation of the various State and Federal budget documents which each must prepare to obtain funding for their programs. In addition, the Division assists departments in controlling program expenditures.

Costs of central budget preparation and Administrative Rules are unallowable and have been allocated to General Government. The remaining allowable budget and planning costs have been allocated to departments based on actual hours of service provided according to individual time sheets maintained by staff.

Costs of the Washington Office are considered general government and have been allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUDGET AND PLANNING

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|------------|--------------|
| Expenditures Per Financial Statement: | 1,437,039.00 | | | 1,437,039.00 |
| BUILDING USE I | 21,390.84 | | 21,390.84 | |
| EQUIPMENT USE | 13,169.18 | | 13,169.18 | |
| RETIREMENT/GROUP INSURANCE | 365,210.88 | | 365,210.88 | |
| OASDHI | 109,392.01 | | 109,392.01 | |
| BUILDING RENTAL | 56,465.99 | | 56,465.99 | |
| COMM. OF ADMIN. | 118,332.63 | 43,484.61 | 161,817.24 | |
| INFORMATION SERVICES | 5,997.80 | 511.61 | 6,509.41 | |
| ACCOUNTING | | 594.07 | 594.07 | |
| FACILITIES MANAGEMENT | | 66,471.94 | 66,471.94 | |
| PURCHASING | | 61.98 | 61.98 | |
| GENERAL SERVICES | | 6,502.83 | 6,502.83 | |
| TREASURER | | 20.72 | 20.72 | |
| SECURITY | | 8,421.03 | 8,421.03 | |
| Total Allocated Additions: | 689,959.33 | 126,068.79 | 816,028.12 | 816,028.12 |
| Capital Outlay | (14,062.00) | | | |
| GR Cost Reimbursement | (14,884.00) | | | |
| Total Departmental Cost Adjustments: | (28,946.00) | | | (28,946.00) |
| Total To Be Allocated: | 2,098,052.33 | 126,068.79 | | 2,224,121.12 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUDGET AND PLANNING

| | Total | General & Admin | BUDGET & PLANNING | WASHINGTON OFFICE | GENERAL GOV'T |
|---------------------------|--------------|-----------------|-------------------|-------------------|---------------|
| Pages & Benefits | | | | | |
| Salaries & Wages | 1,327,520.00 | 0.00 | 829,637.00 | 101.00 | 497,782.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 109,519.00 | 0.00 | 59,074.00 | 0.00 | 50,445.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 1,437,039.00 | 0.00 | 888,711.00 | 101.00 | 548,227.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Capital Outlay | (14,062.00) | 0.00 | (8,789.00) | 0.00 | (5,273.00) |
| GR Cost Reimbursement | (14,884.00) | 0.00 | 0.00 | 0.00 | (14,884.00) |
| Functional Cost | 1,408,093.00 | 0.00 | 879,922.00 | 101.00 | 528,070.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 689,959.33 | 689,959.33 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (689,959.33) | 431,157.65 | 49.68 | 258,752.00 |
| 1st Allocation | 2,098,052.33 | 0.00 | 1,311,079.65 | 150.68 | 786,822.00 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 126,068.79 | 126,068.79 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (126,068.79) | 78,780.76 | 9.08 | 47,278.95 |
| 2nd Allocation | 126,068.79 | 0.00 | 78,780.76 | 9.08 | 47,278.95 |
| Total For 17 BUDGET AND | | | | | |
| Total Allocated | 2,224,121.12 | 0.00 | 1,389,860.41 | 159.76 | 834,100.95 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - BUDGET & PLANNING

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 7,895 | 18.9493 | 248,439.28 | | 248,439.28 | | 248,439.28 |
| TREASURER | 261 | 0.6264 | 8,213.13 | | 8,213.13 | 608.89 | 8,822.02 |
| SECRETARY OF STATE | 183 | 0.4392 | 5,758.63 | | 5,758.63 | 426.93 | 6,185.56 |
| SECURITY | 14 | 0.0336 | 440.55 | | 440.55 | 32.66 | 473.21 |
| REVENUE | 1,974 | 4.7379 | 62,117.68 | | 62,117.68 | 4,605.21 | 66,722.89 |
| JUDICIARY | 969 | 2.3257 | 30,492.42 | | 30,492.42 | 2,260.61 | 32,753.03 |
| GOVERNOR | 1,207 | 2.8970 | 37,981.78 | | 37,981.78 | 2,815.85 | 40,797.63 |
| LT. GOVERNOR | 81 | 0.1944 | 2,548.90 | | 2,548.90 | 188.97 | 2,737.87 |
| AUDITOR | 359 | 0.8617 | 11,296.98 | | 11,296.98 | 837.52 | 12,134.50 |
| ATTORNEY GENERAL | 121 | 0.2904 | 3,807.62 | | 3,807.62 | 282.28 | 4,089.90 |
| AGRICULTURE | 1,153 | 2.7674 | 36,282.52 | | 36,282.52 | 2,689.87 | 38,972.39 |
| INSURANCE | 378 | 0.9073 | 11,894.88 | | 11,894.88 | 881.85 | 12,776.73 |
| CONSERVATION | 297 | 0.7128 | 9,345.98 | | 9,345.98 | 692.88 | 10,038.86 |
| ECONOMIC DEVELOPMENT | 2,246 | 5.3907 | 70,676.96 | | 70,676.96 | 5,239.76 | 75,916.72 |
| EDUCATION | 3,347 | 8.0333 | 105,323.15 | | 105,323.15 | 7,808.32 | 113,131.47 |
| HIGHER EDUCATION | 1,769 | 4.2459 | 55,666.76 | | 55,666.76 | 4,126.96 | 59,793.72 |
| HEALTH | 2,754 | 6.6100 | 86,662.67 | | 86,662.67 | 6,424.89 | 93,087.56 |
| HIGHWAYS | 1,702 | 4.0851 | 53,558.40 | | 53,558.40 | 3,970.65 | 57,529.05 |
| LABOR | 1,024 | 2.4578 | 32,223.15 | | 32,223.15 | 2,388.92 | 34,612.07 |
| MENTAL HEALTH | 2,696 | 6.4708 | 84,837.53 | | 84,837.53 | 6,289.58 | 91,127.11 |
| NATURAL RESOURCES | 1,513 | 3.6314 | 47,610.97 | | 47,610.97 | 3,529.73 | 51,140.70 |
| PUBLIC SAFETY | 2,894 | 6.9460 | 91,068.18 | | 91,068.18 | 6,751.50 | 97,819.68 |
| SOCIAL SERVICES | 5,000 | 12.0008 | 157,339.63 | | 157,339.63 | 11,664.66 | 169,004.29 |
| CORRECTIONS | 1,827 | 4.3851 | 57,491.90 | | 57,491.90 | 4,262.27 | 61,754.17 |
| SubTotal | 41,664 | 100.0000 | 1,311,079.65 | | 1,311,079.65 | 78,780.76 | 1,389,860.41 |
| TOTAL | 41,664 | 100.0000 | 1,311,079.65 | | 1,311,079.65 | 78,780.76 | 1,389,860.41 |

Allocation Basis: Budget and Planning Hours by Department, FY 2004

Allocation Source: Budget and Planning Office



All Monetary Values Are \$ Dollars

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Schedule 17.4.1

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State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - WASHINGTON OFFICE

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 150.68 | | 150.68 | 9.08 | 159.76 |
| SubTotal | 100 | 100.0000 | 150.68 | | 150.68 | 9.08 | 159.76 |
| TOTAL | 100 | 100.0000 | 150.68 | | 150.68 | 9.08 | 159.76 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 786,822.00 | | 786,822.00 | 47,278.95 | 834,100.95 |
| SubTotal | 100 | 100.0000 | 786,822.00 | | 786,822.00 | 47,278.95 | 834,100.95 |
| TOTAL | 100 | 100.0000 | 786,822.00 | | 786,822.00 | 47,278.95 | 834,100.95 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

| Receiving Department | Total | BUDGET & PLANNING | WASHINGTON OFFICE | GENERAL GOV'T |
|----------------------|--------------|-------------------|-------------------|---------------|
| COMM. OF ADMIN. | 248,439.28 | 248,439.28 | 0.00 | 0.00 |
| TREASURER | 8,822.02 | 8,822.02 | 0.00 | 0.00 |
| SECRETARY OF STATE | 6,185.56 | 6,185.56 | 0.00 | 0.00 |
| SECURITY | 473.21 | 473.21 | 0.00 | 0.00 |
| REVENUE | 66,722.89 | 66,722.89 | 0.00 | 0.00 |
| JUDICIARY | 32,753.03 | 32,753.03 | 0.00 | 0.00 |
| GOVERNOR | 40,797.63 | 40,797.63 | 0.00 | 0.00 |
| LT. GOVERNOR | 2,737.87 | 2,737.87 | 0.00 | 0.00 |
| AUDITOR | 12,134.50 | 12,134.50 | 0.00 | 0.00 |
| ATTORNEY GENERAL | 4,089.90 | 4,089.90 | 0.00 | 0.00 |
| AGRICULTURE | 38,972.39 | 38,972.39 | 0.00 | 0.00 |
| INSURANCE | 12,776.73 | 12,776.73 | 0.00 | 0.00 |
| CONSERVATION | 10,038.86 | 10,038.86 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 75,916.72 | 75,916.72 | 0.00 | 0.00 |
| EDUCATION | 113,131.47 | 113,131.47 | 0.00 | 0.00 |
| HIGHER EDUCATION | 59,793.72 | 59,793.72 | 0.00 | 0.00 |
| HEALTH | 93,087.56 | 93,087.56 | 0.00 | 0.00 |
| HIGHWAYS | 57,529.05 | 57,529.05 | 0.00 | 0.00 |
| LABOR | 34,612.07 | 34,612.07 | 0.00 | 0.00 |
| MENTAL HEALTH | 91,127.11 | 91,127.11 | 0.00 | 0.00 |
| NATURAL RESOURCES | 51,140.70 | 51,140.70 | 0.00 | 0.00 |
| PUBLIC SAFETY | 97,819.68 | 97,819.68 | 0.00 | 0.00 |
| SOCIAL SERVICES | 169,004.29 | 169,004.29 | 0.00 | 0.00 |
| CORRECTIONS | 61,754.17 | 61,754.17 | 0.00 | 0.00 |
| ALL OTHER | 834,260.71 | 0.00 | 159.76 | 834,100.95 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 2,224,121.12 | 1,389,860.41 | 159.76 | 834,100.95 |

STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

The Division of Accounting is responsible for payroll and accounting services for all State agencies. Costs have been functionalized and allocated as follows:

Payroll. Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued.

Accounting. Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of payment voucher document transactions processed for each department.

The costs of fund accounting have been disallowed as general government. The functional cost pools allocated within Accounting have been determined by means of a salary analysis. In this analysis the various levels of supervision have been appropriately allocated to the benefiting functions.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department ACCOUNTING

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|--------------|--------------|
| Expenditures Per Financial Statement: | 1,960,195.00 | | | 1,960,195.00 |
| BUILDING USE I | 56,149.08 | | 56,149.08 | |
| EQUIPMENT USE | 16,525.81 | | 16,525.81 | |
| RETIREMENT/GROUP INSURANCE | 456,514.12 | | 456,514.12 | |
| OASDHI | 123,066.03 | | 123,066.03 | |
| BUILDING RENTAL | 44,826.01 | | 44,826.01 | |
| UNEMPLOYMENT COMPENSATION | 4,207.00 | | 4,207.00 | |
| BOARD OF PUBLIC BUILDINGS I | 111,812.15 | 251.16 | 112,063.31 | |
| COMM. OF ADMIN. | 173,888.73 | 63,879.10 | 237,767.83 | |
| INFORMATION SERVICES | 13,821.49 | 1,204.95 | 15,026.44 | |
| ACCOUNTING | | 1,231.95 | 1,231.95 | |
| PURCHASING | | 1,145.11 | 1,145.11 | |
| GENERAL SERVICES | | 10,120.51 | 10,120.51 | |
| TREASURER | | 42.20 | 42.20 | |
| SECURITY | | 13,938.25 | 13,938.25 | |
| Total Allocated Additions: | 1,000,810.42 | 91,813.23 | 1,092,623.65 | 1,092,623.65 |
| Capital Outlay | (26,082.00) | | | |
| GR Cost Reimbursement | (25,276.00) | | | |
| Total Departmental Cost Adjustments: | (51,358.00) | | | (51,358.00) |
| Total To Be Allocated: | 2,909,647.42 | 91,813.23 | | 3,001,460.65 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department ACCOUNTING

| | Total | General & Admin | PAYROLL | ACCOUNTING | GENERAL GOV'T |
|---------------------------|--------------|-----------------|--------------|--------------|---------------|
| Vages & Benefits | | | | | |
| Salaries & Wages | 1,698,176.00 | 0.00 | 580,606.00 | 1,073,417.00 | 44,153.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 262,019.00 | 0.00 | 89,584.00 | 165,622.00 | 6,813.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 1,960,195.00 | 0.00 | 670,190.00 | 1,239,039.00 | 50,966.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Capital Outlay | (26,082.00) | 0.00 | (8,918.00) | (16,486.00) | (678.00) |
| GR Cost Reimbursement | (25,276.00) | 0.00 | (8,642.00) | (15,977.00) | (657.00) |
| Functional Cost | 1,908,837.00 | 0.00 | 652,630.00 | 1,206,576.00 | 49,631.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 1,000,810.42 | 1,000,810.42 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,000,810.42) | 342,176.08 | 632,612.27 | 26,022.07 |
| 1st Allocation | 2,909,647.42 | 0.00 | 994,806.08 | 1,839,188.27 | 75,653.07 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 91,813.23 | 91,813.23 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (91,813.23) | 31,390.85 | 58,035.14 | 2,387.24 |
| 2nd Allocation | 91,813.23 | 0.00 | 31,390.85 | 58,035.14 | 2,387.24 |
| Total For 18 ACCOUNTING | | | | | |
| Total Allocated | 3,001,460.65 | 0.00 | 1,026,196.93 | 1,897,223.41 | 78,040.31 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|------------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BOARD OF PUBLIC BUILDINGS I | 1,836 | 0.1176 | 1,169.49 | | 1,169.49 | | 1,169.49 |
| BOARD OF PUBLIC BUILDINGS II | 385 | 0.0247 | 245.24 | | 245.24 | | 245.24 |
| COMM. OF ADMIN. | 993 | 0.0636 | 632.52 | | 632.52 | | 632.52 |
| INFORMATION SERVICES | 2,981 | 0.1909 | 1,898.84 | | 1,898.84 | | 1,898.84 |
| BUDGET AND PLANNING | 623 | 0.0399 | 396.84 | | 396.84 | | 396.84 |
| ACCOUNTING | 883 | 0.0565 | 562.45 | | 562.45 | | 562.45 |
| FACILITIES MANAGEMENT | 2,146 | 0.1374 | 1,366.96 | | 1,366.96 | 43.35 | 1,410.31 |
| DESIGN AND CONSTRUCTION | 1,576 | 0.1009 | 1,003.88 | | 1,003.88 | 31.83 | 1,035.71 |
| PERSONNEL | 1,500 | 0.0960 | 955.47 | | 955.47 | 30.30 | 985.77 |
| PURCHASING | 1,028 | 0.0658 | 654.82 | | 654.82 | 20.77 | 675.59 |
| GENERAL SERVICES | 1,606 | 0.1028 | 1,022.99 | | 1,022.99 | 32.44 | 1,055.43 |
| TREASURER | 917 | 0.0587 | 584.11 | | 584.11 | 18.52 | 602.63 |
| SECRETARY OF STATE | 4,674 | 0.2993 | 2,977.25 | | 2,977.25 | 94.41 | 3,071.66 |
| SECURITY | 626 | 0.0401 | 398.75 | | 398.75 | 12.64 | 411.39 |
| REVENUE | 37,666 | 2.4118 | 23,992.53 | | 23,992.53 | 760.83 | 24,753.36 |
| LEGISLATURE | 10,572 | 0.6769 | 6,734.16 | | 6,734.16 | 213.55 | 6,947.71 |
| JUDICIARY | 66,225 | 4.2404 | 42,184.09 | | 42,184.09 | 1,337.70 | 43,521.79 |
| GOVERNOR | 549 | 0.0352 | 349.70 | | 349.70 | 11.09 | 360.79 |
| LT. GOVERNOR | 134 | 0.0086 | 85.35 | | 85.35 | 2.71 | 88.06 |
| AUDITOR | 2,564 | 0.1642 | 1,633.22 | | 1,633.22 | 51.79 | 1,685.01 |
| ATTORNEY GENERAL | 7,249 | 0.4642 | 4,617.47 | | 4,617.47 | 146.43 | 4,763.90 |
| AGRICULTURE | 7,246 | 0.4640 | 4,615.56 | | 4,615.56 | 146.36 | 4,761.92 |
| INSURANCE | 3,672 | 0.2351 | 2,339.00 | | 2,339.00 | 74.17 | 2,413.17 |
| CONSERVATION | 30,076 | 1.9258 | 19,157.85 | | 19,157.85 | 607.52 | 19,765.37 |
| ECONOMIC DEVELOPMENT | 23,606 | 1.5115 | 15,036.58 | | 15,036.58 | 476.83 | 15,513.41 |
| EDUCATION | 39,343 | 2.5192 | 25,060.76 | | 25,060.76 | 794.70 | 25,855.46 |
| HIGHER EDUCATION | 1,546 | 0.0990 | 984.77 | | 984.77 | 31.23 | 1,016.00 |
| HEALTH | 59,658 | 3.8199 | 38,001.03 | | 38,001.03 | 1,205.05 | 39,206.08 |
| HIGHWAYS | 413,849 | 26.4989 | 263,614.06 | | 263,614.06 | 8,359.49 | 271,973.55 |
| LABOR | 18,620 | 1.1923 | 11,860.60 | | 11,860.60 | 376.11 | 12,236.71 |
| MENTAL HEALTH | 174,941 | 11.2016 | 111,434.14 | | 111,434.14 | 3,533.70 | 114,967.84 |
| NATURAL RESOURCES | 87,757 | 5.6191 | 55,899.57 | | 55,899.57 | 1,772.64 | 57,672.21 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| PUBLIC SAFETY | 78,201 | 5.0073 | 49,812.57 | | 49,812.57 | 1,579.61 | 51,392.18 |
| SOCIAL SERVICES | 263,639 | 16.8810 | 167,933.09 | | 167,933.09 | 5,325.35 | 173,258.44 |
| CORRECTIONS | 211,881 | 13.5669 | 134,964.22 | | 134,964.22 | 4,279.87 | 139,244.09 |
| ALL OTHER | 983 | 0.0629 | 626.15 | | 626.15 | 19.86 | 646.01 |
| SubTotal | 1,561,751 | 100.0000 | 994,806.08 | | 994,806.08 | 31,390.85 | 1,026,196.93 |
| TOTAL | 1,561,751 | 100.0000 | 994,806.08 | | 994,806.08 | 31,390.85 | 1,026,196.93 |

Allocation Basis: Number of Paychecks, FY 2004
Allocation Source: SAM II HR Access Query

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|------------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BOARD OF PUBLIC BUILDINGS I | 3,566 | 0.1347 | 2,476.63 | | 2,476.63 | | 2,476.63 |
| BOARD OF PUBLIC BUILDINGS II | 1,260 | 0.0476 | 875.09 | | 875.09 | | 875.09 |
| COMM. OF ADMIN. | 3,074 | 0.1161 | 2,134.93 | | 2,134.93 | | 2,134.93 |
| INFORMATION SERVICES | 17,049 | 0.6438 | 11,840.71 | | 11,840.71 | | 11,840.71 |
| BUDGET AND PLANNING | 284 | 0.0107 | 197.23 | | 197.23 | | 197.23 |
| ACCOUNTING | 964 | 0.0364 | 669.50 | | 669.50 | | 669.50 |
| FACILITIES MANAGEMENT | 4,910 | 0.1854 | 3,410.04 | | 3,410.04 | 108.68 | 3,518.72 |
| DESIGN AND CONSTRUCTION | 3,683 | 0.1391 | 2,557.89 | | 2,557.89 | 81.52 | 2,639.41 |
| PERSONNEL | 991 | 0.0374 | 688.26 | | 688.26 | 21.93 | 710.19 |
| PURCHASING | 1,861 | 0.0703 | 1,292.49 | | 1,292.49 | 41.19 | 1,333.68 |
| GENERAL SERVICES | 54,184 | 2.0461 | 37,631.34 | | 37,631.34 | 1,199.31 | 38,830.65 |
| TREASURER | 20,960 | 0.7915 | 14,556.94 | | 14,556.94 | 463.93 | 15,020.87 |
| SECRETARY OF STATE | 13,683 | 0.5167 | 9,502.98 | | 9,502.98 | 302.86 | 9,805.84 |
| SECURITY | 413 | 0.0156 | 286.84 | | 286.84 | 9.14 | 295.98 |
| REVENUE | 118,504 | 4.4749 | 82,302.24 | | 82,302.24 | 2,622.98 | 84,925.22 |
| LEGISLATURE | 14,631 | 0.5525 | 10,161.39 | | 10,161.39 | 323.84 | 10,485.23 |
| JUDICIARY | 42,086 | 1.5892 | 29,229.15 | | 29,229.15 | 931.53 | 30,160.68 |
| GOVERNOR | 1,214 | 0.0458 | 843.14 | | 843.14 | 26.87 | 870.01 |
| LT. GOVERNOR | 218 | 0.0082 | 151.40 | | 151.40 | 4.83 | 156.23 |
| AUDITOR | 2,612 | 0.0986 | 1,814.06 | | 1,814.06 | 57.81 | 1,871.87 |
| ATTORNEY GENERAL | 12,351 | 0.4664 | 8,577.90 | | 8,577.90 | 273.38 | 8,851.28 |
| AGRICULTURE | 26,150 | 0.9875 | 18,161.45 | | 18,161.45 | 578.81 | 18,740.26 |
| INSURANCE | 6,979 | 0.2635 | 4,846.98 | | 4,846.98 | 154.47 | 5,001.45 |
| CONSERVATION | 119,893 | 4.5274 | 83,266.93 | | 83,266.93 | 2,653.72 | 85,920.65 |
| ECONOMIC DEVELOPMENT | 68,201 | 2.5754 | 47,366.29 | | 47,366.29 | 1,509.57 | 48,875.86 |
| EDUCATION | 534,250 | 20.1743 | 371,042.11 | | 371,042.11 | 11,825.13 | 382,867.24 |
| HIGHER EDUCATION | 7,582 | 0.2863 | 5,265.78 | | 5,265.78 | 167.82 | 5,433.60 |
| HEALTH | 193,474 | 7.3059 | 134,369.68 | | 134,369.68 | 4,282.37 | 138,652.05 |
| HIGHWAYS | 504,710 | 19.0588 | 350,526.29 | | 350,526.29 | 11,171.28 | 361,697.57 |
| LABOR | 62,559 | 2.3623 | 43,447.86 | | 43,447.86 | 1,384.68 | 44,832.54 |
| MENTAL HEALTH | 129,921 | 4.9060 | 90,231.48 | | 90,231.48 | 2,875.68 | 93,107.16 |
| NATURAL RESOURCES | 123,215 | 4.6528 | 85,574.08 | | 85,574.08 | 2,727.25 | 88,301.33 |



All Monetary Values Are \$ Dollars

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DRAFT

Schedule 18.4.2

page 1

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| PUBLIC SAFETY | 108,552 | 4.0991 | 75,390.48 | | 75,390.48 | 2,402.70 | 77,793.18 |
| SOCIAL SERVICES | 220,040 | 8.3091 | 152,820.05 | | 152,820.05 | 4,870.38 | 157,690.43 |
| CORRECTIONS | 221,816 | 8.3762 | 154,053.50 | | 154,053.50 | 4,909.69 | 158,963.19 |
| ALL OTHER | 2,340 | 0.0884 | 1,625.16 | | 1,625.16 | 51.79 | 1,676.95 |
| SubTotal | 2,648,180 | 100.0000 | 1,839,188.27 | | 1,839,188.27 | 58,035.14 | 1,897,223.41 |
| TOTAL | 2,648,180 | 100.0000 | 1,839,188.27 | | 1,839,188.27 | 58,035.14 | 1,897,223.41 |

Allocation Basis: Number of PV Documents by Agency

Allocation Source: Access Query from SAM II Data Warehouse-Financial

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 75,653.07 | | 75,653.07 | 2,387.24 | 78,040.31 |
| SubTotal | 100 | 100.0000 | 75,653.07 | | 75,653.07 | 2,387.24 | 78,040.31 |
| TOTAL | 100 | 100.0000 | 75,653.07 | | 75,653.07 | 2,387.24 | 78,040.31 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department ACCOUNTING

| Receiving Department | Total | PAYROLL | ACCOUNTING | GENERAL GOV'T |
|------------------------------|------------|------------|------------|---------------|
| BOARD OF PUBLIC BUILDINGS I | 3,646.12 | 1,169.49 | 2,476.63 | 0.00 |
| BOARD OF PUBLIC BUILDINGS II | 1,120.33 | 245.24 | 875.09 | 0.00 |
| COMM. OF ADMIN. | 2,767.45 | 632.52 | 2,134.93 | 0.00 |
| INFORMATION SERVICES | 13,739.55 | 1,898.84 | 11,840.71 | 0.00 |
| BUDGET AND PLANNING | 594.07 | 396.84 | 197.23 | 0.00 |
| ACCOUNTING | 1,231.95 | 562.45 | 669.50 | 0.00 |
| FACILITIES MANAGEMENT | 4,929.03 | 1,410.31 | 3,518.72 | 0.00 |
| DESIGN AND CONSTRUCTION | 3,675.12 | 1,035.71 | 2,639.41 | 0.00 |
| PERSONNEL | 1,695.96 | 985.77 | 710.19 | 0.00 |
| PURCHASING | 2,009.27 | 675.59 | 1,333.68 | 0.00 |
| GENERAL SERVICES | 39,886.08 | 1,055.43 | 38,830.65 | 0.00 |
| TREASURER | 15,623.50 | 602.63 | 15,020.87 | 0.00 |
| SECRETARY OF STATE | 12,877.50 | 3,071.66 | 9,805.84 | 0.00 |
| SECURITY | 707.37 | 411.39 | 295.98 | 0.00 |
| REVENUE | 109,678.58 | 24,753.36 | 84,925.22 | 0.00 |
| LEGISLATURE | 17,432.94 | 6,947.71 | 10,485.23 | 0.00 |
| JUDICIARY | 73,682.47 | 43,521.79 | 30,160.68 | 0.00 |
| GOVERNOR | 1,230.80 | 360.79 | 870.01 | 0.00 |
| LT. GOVERNOR | 244.29 | 88.06 | 156.23 | 0.00 |
| AUDITOR | 3,556.88 | 1,685.01 | 1,871.87 | 0.00 |
| ATTORNEY GENERAL | 13,615.18 | 4,763.90 | 8,851.28 | 0.00 |
| AGRICULTURE | 23,502.18 | 4,761.92 | 18,740.26 | 0.00 |
| INSURANCE | 7,414.62 | 2,413.17 | 5,001.45 | 0.00 |
| CONSERVATION | 105,686.02 | 19,765.37 | 85,920.65 | 0.00 |
| ECONOMIC DEVELOPMENT | 64,389.27 | 15,513.41 | 48,875.86 | 0.00 |
| EDUCATION | 408,722.70 | 25,855.46 | 382,867.24 | 0.00 |
| HIGHER EDUCATION | 6,449.60 | 1,016.00 | 5,433.60 | 0.00 |
| HEALTH | 177,858.13 | 39,206.08 | 138,652.05 | 0.00 |
| HIGHWAYS | 633,671.12 | 271,973.55 | 361,697.57 | 0.00 |
| LABOR | 57,069.25 | 12,236.71 | 44,832.54 | 0.00 |
| MENTAL HEALTH | 208,075.00 | 114,967.84 | 93,107.16 | 0.00 |
| NATURAL RESOURCES | 145,973.54 | 57,672.21 | 88,301.33 | 0.00 |
| PUBLIC SAFETY | 129,185.36 | 51,392.18 | 77,793.18 | 0.00 |
| SOCIAL SERVICES | 330,948.87 | 173,258.44 | 157,690.43 | 0.00 |
| CORRECTIONS | 298,207.28 | 139,244.09 | 158,963.19 | 0.00 |
| ALL OTHER | 80,363.27 | 646.01 | 1,676.95 | 78,040.31 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department ACCOUNTING

| Receiving Department | Total | PAYROLL | ACCOUNTING | GENERAL GOV'T |
|----------------------|--------------|--------------|--------------|---------------|
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 3,001,460.65 | 1,026,196.93 | 1,897,223.41 | 78,040.31 |

SCHEDULE 19
FISCAL 2004

STATE OF MISSOURI

FACILITIES MANAGEMENT

NATURE AND EXTENT OF SERVICES

The Division of Facilities Management is responsible for the operation and maintenance of State owned buildings excluding the eight buildings operated by the Board of Public Buildings. Costs of maintenance and operation of the following buildings are charged to various funds and have been allocated based on usable square feet of space occupied:

| | |
|-----------------------------|------------------------------------|
| State Capitol | D&C Warehouse |
| Broadway Building | OA Garage |
| Supreme Court | Labor Building |
| Missouri Boulevard Building | Penrose Family Center |
| Governor Mansion | DEQ Lab |
| EDP/Health Laboratory | Ag Feed Seed Lab |
| Howerton Building | Professional Registration Building |
| Mental Health Building | |
| Jefferson Building | |

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FACILITIES MANAGEMENT

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|--------------|---------------|
| Expenditures Per Financial Statement: | 7,882,661.00 | | | 7,882,661.00 |
| BUILDING USE I | 49,767.31 | | 49,767.31 | |
| BUILDING USE II | 9,887.99 | | 9,887.99 | |
| BUILDING USE III | 21,748.89 | | 21,748.89 | |
| BUILDING USE IV | 1,816.91 | | 1,816.91 | |
| EQUIPMENT USE | 73,026.00 | | 73,026.00 | |
| RETIREMENT/GROUP INSURANCE | 733,037.93 | | 733,037.93 | |
| OASDHI | 162,956.98 | | 162,956.98 | |
| BUILDING RENTAL | 307,932.01 | | 307,932.01 | |
| UNEMPLOYMENT COMPENSATION | 4,595.00 | | 4,595.00 | |
| BOARD OF PUBLIC BUILDINGS I | 191,471.48 | 430.10 | 191,901.58 | |
| BOARD OF PUBLIC BUILDINGS II | 34,134.93 | 99.53 | 34,234.46 | |
| COMM. OF ADMIN. | 786,405.49 | 289,126.90 | 1,075,532.39 | |
| INFORMATION SERVICES | 75,881.98 | 6,945.12 | 82,827.10 | |
| ACCOUNTING | 4,777.00 | 152.03 | 4,929.03 | |
| FACILITIES MANAGEMENT | | 46,118.98 | 46,118.98 | |
| PURCHASING | | 6,191.96 | 6,191.96 | |
| GENERAL SERVICES | | 11,311.01 | 11,311.01 | |
| TREASURER | | 161.23 | 161.23 | |
| SECURITY | | 15,099.77 | 15,099.77 | |
| Total Allocated Additions: | 2,457,439.90 | 375,636.63 | 2,833,076.53 | 2,833,076.53 |
| Capital Outlay | (236,265.00) | | | |
| Total Departmental Cost Adjustments: | (236,265.00) | | | (236,265.00) |
| Total To Be Allocated: | 10,103,835.90 | 375,636.63 | | 10,479,472.53 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT

Fiscal Year 2004 SWCAP Revised

2004

Version 1.0004-1

| | Total | General & Admin | FACILITIES MANAGER | PENROSE FAMILY CENTER | SECTION II |
|--------------------------------|---------------|-----------------|--------------------|-----------------------|--------------|
| Wages & Benefits | | | | | |
| Salaries & Wages | 2,938,807.00 | 0.00 | 1,967,677.00 | 62,023.00 | 909,107.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 4,943,854.00 | 0.00 | 4,712,686.00 | 102,627.00 | 128,541.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 7,882,661.00 | 0.00 | 6,680,363.00 | 164,650.00 | 1,037,648.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Capital Outlay | (236,265.00) | 0.00 | (220,023.00) | (3,942.00) | (12,300.00) |
| Functional Cost | 7,646,396.00 | 0.00 | 6,460,340.00 | 160,708.00 | 1,025,348.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 2,457,439.90 | 2,457,439.90 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (2,457,439.90) | 2,076,259.03 | 51,648.01 | 329,532.86 |
| 1st Allocation | 10,103,835.90 | 0.00 | 8,536,599.03 | 212,356.01 | 1,354,880.86 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 375,636.63 | 375,636.63 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (375,636.63) | 317,370.50 | 7,894.76 | 50,371.37 |
| 2nd Allocation | 375,636.63 | 0.00 | 317,370.50 | 7,894.76 | 50,371.37 |
| Total For 19 FACILITIES | | | | | |
| Total Allocated | 10,479,472.53 | 0.00 | 8,853,969.53 | 220,250.77 | 1,405,252.23 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT

Activity - FACILITIES MANAGER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 3,316 | 0.3632 | 31,001.51 | | 31,001.51 | | 31,001.51 |
| INFORMATION SERVICES | 3,633 | 0.3979 | 33,965.25 | | 33,965.25 | | 33,965.25 |
| BUDGET AND PLANNING | 7,110 | 0.7787 | 66,471.94 | | 66,471.94 | | 66,471.94 |
| FACILITIES MANAGEMENT | 4,933 | 0.5403 | 46,118.98 | | 46,118.98 | | 46,118.98 |
| DESIGN AND CONSTRUCTION | 2,607 | 0.2855 | 24,373.01 | | 24,373.01 | 925.38 | 25,298.39 |
| GENERAL SERVICES | 12,730 | 1.3942 | 119,013.76 | | 119,013.76 | 4,518.64 | 123,532.40 |
| TREASURER | 1,781 | 0.1951 | 16,650.72 | | 16,650.72 | 632.18 | 17,282.90 |
| SECRETARY OF STATE | 1,556 | 0.1704 | 14,547.13 | | 14,547.13 | 552.32 | 15,099.45 |
| SECURITY | 214 | 0.0234 | 2,000.72 | | 2,000.72 | 75.96 | 2,076.68 |
| REVENUE | 494 | 0.0541 | 4,618.47 | | 4,618.47 | 175.35 | 4,793.82 |
| LEGISLATURE | 176,419 | 19.3207 | 1,649,355.63 | | 1,649,355.63 | 62,621.61 | 1,711,977.24 |
| JUDICIARY | 35,411 | 3.8781 | 331,060.32 | | 331,060.32 | 12,569.48 | 343,629.80 |
| GOVERNOR | 31,054 | 3.4010 | 290,326.32 | | 290,326.32 | 11,022.92 | 301,349.24 |
| LT. GOVERNOR | 2,720 | 0.2979 | 25,429.50 | | 25,429.50 | 965.49 | 26,394.99 |
| AUDITOR | 1,760 | 0.1928 | 16,454.38 | | 16,454.38 | 624.73 | 17,079.11 |
| ATTORNEY GENERAL | 62,115 | 6.8027 | 580,718.20 | | 580,718.20 | 22,048.32 | 602,766.52 |
| AGRICULTURE | 67,615 | 7.4050 | 632,138.15 | | 632,138.15 | 24,000.60 | 656,138.75 |
| ECONOMIC DEVELOPMENT | 26,814 | 2.9366 | 250,686.28 | | 250,686.28 | 9,517.89 | 260,204.17 |
| EDUCATION | 89,984 | 9.8548 | 841,267.66 | | 841,267.66 | 31,940.69 | 873,208.35 |
| HEALTH | 35,628 | 3.9019 | 333,089.05 | | 333,089.05 | 12,646.50 | 345,735.55 |
| LABOR | 26,064 | 2.8545 | 243,674.40 | | 243,674.40 | 9,251.67 | 252,926.07 |
| MENTAL HEALTH | 56,571 | 6.1955 | 528,886.87 | | 528,886.87 | 20,080.42 | 548,967.29 |
| NATURAL RESOURCES | 122,207 | 13.3838 | 1,142,523.13 | | 1,142,523.13 | 43,378.56 | 1,185,901.69 |
| PUBLIC SAFETY | 374 | 0.0410 | 3,496.59 | | 3,496.59 | 132.76 | 3,629.35 |
| SOCIAL SERVICES | 136,511 | 14.9504 | 1,276,252.37 | | 1,276,252.37 | 48,455.90 | 1,324,708.27 |
| ALL OTHER | 3,474 | 0.3805 | 32,478.69 | | 32,478.69 | 1,233.13 | 33,711.82 |
| SubTotal | 913,095 | 100.0000 | 8,536,599.03 | | 8,536,599.03 | 317,370.50 | 8,853,969.53 |
| TOTAL | 913,095 | 100.0000 | 8,536,599.03 | | 8,536,599.03 | 317,370.50 | 8,853,969.53 |

Allocation Basis: Square Footage of Buildings Served

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT

Activity - PENROSE FAMILY CENTER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| SOCIAL SERVICES | 151,451 | 100.0000 | 212,356.01 | | 212,356.01 | 7,894.76 | 220,250.77 |
| SubTotal | 151,451 | 100.0000 | 212,356.01 | | 212,356.01 | 7,894.76 | 220,250.77 |
| TOTAL | 151,451 | 100.0000 | 212,356.01 | | 212,356.01 | 7,894.76 | 220,250.77 |

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 1,354,880.86 | | 1,354,880.86 | 50,371.37 | 1,405,252.23 |
| SubTotal | 100 | 100.0000 | 1,354,880.86 | | 1,354,880.86 | 50,371.37 | 1,405,252.23 |
| TOTAL | 100 | 100.0000 | 1,354,880.86 | | 1,354,880.86 | 50,371.37 | 1,405,252.23 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FACILITIES MANAGEMENT

| Receiving Department | Total | FACILITIES MANAGER | PENROSE FAMILY | SECTION II |
|-------------------------|----------------------|---------------------|-------------------|---------------------|
| COMM. OF ADMIN. | 31,001.51 | 31,001.51 | 0.00 | 0.00 |
| INFORMATION SERVICES | 33,965.25 | 33,965.25 | 0.00 | 0.00 |
| BUDGET AND PLANNING | 66,471.94 | 66,471.94 | 0.00 | 0.00 |
| FACILITIES MANAGEMENT | 46,118.98 | 46,118.98 | 0.00 | 0.00 |
| DESIGN AND CONSTRUCTION | 25,298.39 | 25,298.39 | 0.00 | 0.00 |
| GENERAL SERVICES | 123,532.40 | 123,532.40 | 0.00 | 0.00 |
| TREASURER | 17,282.90 | 17,282.90 | 0.00 | 0.00 |
| SECRETARY OF STATE | 15,099.45 | 15,099.45 | 0.00 | 0.00 |
| SECURITY | 2,076.68 | 2,076.68 | 0.00 | 0.00 |
| REVENUE | 4,793.82 | 4,793.82 | 0.00 | 0.00 |
| LEGISLATURE | 1,711,977.24 | 1,711,977.24 | 0.00 | 0.00 |
| JUDICIARY | 343,629.80 | 343,629.80 | 0.00 | 0.00 |
| GOVERNOR | 301,349.24 | 301,349.24 | 0.00 | 0.00 |
| LT. GOVERNOR | 26,394.99 | 26,394.99 | 0.00 | 0.00 |
| AUDITOR | 17,079.11 | 17,079.11 | 0.00 | 0.00 |
| ATTORNEY GENERAL | 602,766.52 | 602,766.52 | 0.00 | 0.00 |
| AGRICULTURE | 656,138.75 | 656,138.75 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 260,204.17 | 260,204.17 | 0.00 | 0.00 |
| EDUCATION | 873,208.35 | 873,208.35 | 0.00 | 0.00 |
| HEALTH | 345,735.55 | 345,735.55 | 0.00 | 0.00 |
| LABOR | 252,926.07 | 252,926.07 | 0.00 | 0.00 |
| MENTAL HEALTH | 548,967.29 | 548,967.29 | 0.00 | 0.00 |
| NATURAL RESOURCES | 1,185,901.69 | 1,185,901.69 | 0.00 | 0.00 |
| PUBLIC SAFETY | 3,629.35 | 3,629.35 | 0.00 | 0.00 |
| SOCIAL SERVICES | 1,544,959.04 | 1,324,708.27 | 220,250.77 | 0.00 |
| ALL OTHER | 1,438,964.05 | 33,711.82 | 0.00 | 1,405,252.23 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 10,479,472.53 | 8,853,969.53 | 220,250.77 | 1,405,252.23 |



STATE OF MISSOURI
DESIGN AND CONSTRUCTION
NATURE AND EXTENT OF SERVICES

The Division of Design and Construction is responsible for the Design and Construction function and Capital Improvements.

Section II and Other Costs are disallowed and have been allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department DESIGN AND CONSTRUCTION

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------|----------------|--------------|-------------------|
| Expenditures Per Financial Statement: | 113,622,057.00 | | | 113,622,057.00 |
| BUILDING USE I | 74,728.88 | | 74,728.88 | |
| BUILDING USE IV | 1,727.09 | | 1,727.09 | |
| EQUIPMENT USE | 29,303.05 | | 29,303.05 | |
| RETIREMENT/GROUP INSURANCE | 379,000.12 | | 379,000.12 | |
| OASDHI | 88,914.02 | | 88,914.02 | |
| BOARD OF PUBLIC BUILDINGS I | 147,822.39 | 332.05 | 148,154.44 | |
| COMM. OF ADMIN. | 311,949.29 | 114,590.18 | 426,539.47 | |
| INFORMATION SERVICES | 8,482.82 | 298.41 | 8,781.23 | |
| ACCOUNTING | 3,561.77 | 113.35 | 3,675.12 | |
| FACILITIES MANAGEMENT | 24,373.01 | 925.38 | 25,298.39 | |
| PURCHASING | | 544.98 | 544.98 | |
| GENERAL SERVICES | | 18,065.31 | 18,065.31 | |
| TREASURER | | 120.17 | 120.17 | |
| SECURITY | | 18,293.96 | 18,293.96 | |
| Total Allocated Additions: | 1,069,862.44 | 153,283.79 | 1,223,146.23 | 1,223,146.23 |
| Capital Outlay | (106,213,267.00) | | | |
| GR Cost Reimbursement | (15,549.00) | | | |
| Total Departmental Cost Adjustments: | (106,228,816.00) | | | (106,228,816.00) |
| Total To Be Allocated: | 8,463,103.44 | 153,283.79 | | 8,616,387.23 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department DESIGN AND CONSTRUCTION

| | Total | General & Admin | SECTION II | OTHER |
|---------------------------------|-------------------|-----------------|-----------------|-------------------|
| Wages & Benefits | | | | |
| Salaries & Wages | 3,816,068.00 | 0.00 | 2,401,694.00 | 1,414,374.00 |
| Other Expense & Cost | | | | |
| Departmental Expenditures | 109,805,989.00 | 0.00 | 5,349,739.00 | 104,456,250.00 |
| Departmental Totals | | | | |
| Total Expenditures | 113,622,057.00 | 0.00 | 7,751,433.00 | 105,870,624.00 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | |
| Capital Outlay | (106,213,267.00) | 0.00 | (5,007,987.00) | (101,205,280.00) |
| GR Cost Reimbursement | (15,549.00) | 0.00 | (9,786.00) | (5,763.00) |
| Functional Cost | | | | |
| Functional Cost | 7,393,241.00 | 0.00 | 2,733,660.00 | 4,659,581.00 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 1,069,862.44 | 1,069,862.44 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,069,862.44) | 395,582.71 | 674,279.73 |
| 1st Allocation | 8,463,103.44 | 0.00 | 3,129,242.71 | 5,333,860.73 |
| Allocation Step 2 | | | | |
| Inbound- All Others | 153,283.79 | 153,283.79 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (153,283.79) | 56,676.83 | 96,606.96 |
| 2nd Allocation | 153,283.79 | 0.00 | 56,676.83 | 96,606.96 |
| Total For 20 DESIGN AND | | | | |
| Total Allocated | 8,616,387.23 | 0.00 | 3,185,919.54 | 5,430,467.69 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department DESIGN AND CONSTRUCTION

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 3,129,242.71 | | 3,129,242.71 | 56,676.83 | 3,185,919.54 |
| SubTotal | 100 | 100.0000 | 3,129,242.71 | | 3,129,242.71 | 56,676.83 | 3,185,919.54 |
| TOTAL | 100 | 100.0000 | 3,129,242.71 | | 3,129,242.71 | 56,676.83 | 3,185,919.54 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department DESIGN AND CONSTRUCTION

Activity - OTHER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 5,333,860.73 | | 5,333,860.73 | 96,606.96 | 5,430,467.69 |
| SubTotal | 100 | 100.0000 | 5,333,860.73 | | 5,333,860.73 | 96,606.96 | 5,430,467.69 |
| TOTAL | 100 | 100.0000 | 5,333,860.73 | | 5,333,860.73 | 96,606.96 | 5,430,467.69 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department DESIGN AND CONSTRUCTION

| Receiving Department | Total | SECTION II | OTHER |
|----------------------|---------------------|---------------------|---------------------|
| ALL OTHER | 8,616,387.23 | 3,185,919.54 | 5,430,467.69 |
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | <u>8,616,387.23</u> | <u>3,185,919.54</u> | <u>5,430,467.69</u> |

STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities with classified positions. Costs have been allocated based on the number of classified positions in each department.

Section II costs are disallowable and have been allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

Fiscal Year 2004 SWCAP Revised
 2004 Version 1.0004-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|--------------|---------------|
| Expenditures Per Financial Statement: | 2,860,616.00 | | | 2,860,616.00 |
| BUILDING USE I | 70,401.62 | | 70,401.62 | |
| EQUIPMENT USE | 28,087.45 | | 28,087.45 | |
| RETIREMENT/GROUP INSURANCE | 673,075.92 | | 673,075.92 | |
| OASDHI | 174,719.01 | | 174,719.01 | |
| UNEMPLOYMENT COMPENSATION | 4,809.00 | | 4,809.00 | |
| BOARD OF PUBLIC BUILDINGS I | 140,193.86 | 314.91 | 140,508.77 | |
| COMM. OF ADMIN. | 304,806.07 | 111,940.63 | 416,746.70 | |
| INFORMATION SERVICES | 428,709.52 | 43,233.91 | 471,943.43 | |
| ACCOUNTING | 1,643.73 | 52.23 | 1,695.96 | |
| PURCHASING | | 277.13 | 277.13 | |
| GENERAL SERVICES | | 24,133.24 | 24,133.24 | |
| TREASURER | | 56.92 | 56.92 | |
| SECURITY | | 17,713.19 | 17,713.19 | |
| Total Allocated Additions: | 1,826,446.18 | 197,722.16 | 2,024,168.34 | 2,024,168.34 |
| Capital Outlay | (75,927.00) | | | |
| GR Cost Reimbursement | (31,848.00) | | | |
| Total Departmental Cost Adjustments: | (107,775.00) | | | (107,775.00) |
| Total To Be Allocated: | 4,579,287.18 | 197,722.16 | | 4,777,009.34 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

| | Total | General & Admin | PERSONNEL SERVICE | SECTION II |
|-------------------------------|--------------|-----------------|-------------------|-------------|
| Wages & Benefits | | | | |
| Salaries & Wages | 2,444,799.00 | 0.00 | 2,405,976.00 | 38,823.00 |
| Other Expense & Cost | | | | |
| Departmental Expenditures | 415,817.00 | 0.00 | 363,083.00 | 52,734.00 |
| Departmental Totals | | | | |
| Total Expenditures | 2,860,616.00 | 0.00 | 2,769,059.00 | 91,557.00 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | |
| Capital Outlay | (75,927.00) | 0.00 | (73,940.00) | (1,987.00) |
| GR Cost Reimbursement | (31,848.00) | 0.00 | (31,342.00) | (506.00) |
| Functional Cost | 2,752,841.00 | 0.00 | 2,663,777.00 | 89,064.00 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 1,826,446.18 | 1,826,446.18 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,826,446.18) | 1,767,355.17 | 59,091.01 |
| 1st Allocation | 4,579,287.18 | 0.00 | 4,431,132.17 | 148,155.01 |
| Allocation Step 2 | | | | |
| Inbound- All Others | 197,722.16 | 197,722.16 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (197,722.16) | 191,325.25 | 6,396.91 |
| 2nd Allocation | 197,722.16 | 0.00 | 191,325.25 | 6,396.91 |
| Total For 21 PERSONNEL | | | | |
| Total Allocated | 4,777,009.34 | 0.00 | 4,622,457.42 | 154,551.92 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Fiscal Year 2004 SWCAP Revised
 2004 Version 1.0004-1

Activity - PERSONNEL SERVICE

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 784 | 2.0169 | 89,370.44 | | 89,370.44 | | 89,370.44 |
| SECURITY | 9 | 0.0232 | 1,025.94 | | 1,025.94 | 45.21 | 1,071.15 |
| REVENUE | 1,899 | 4.8853 | 216,472.50 | | 216,472.50 | 9,539.14 | 226,011.64 |
| AGRICULTURE | 299 | 0.7692 | 34,083.87 | | 34,083.87 | 1,501.95 | 35,585.82 |
| INSURANCE | 122 | 0.3139 | 13,907.15 | | 13,907.15 | 612.84 | 14,519.99 |
| ECONOMIC DEVELOPMENT | 1,230 | 3.1642 | 140,211.26 | | 140,211.26 | 6,178.59 | 146,389.85 |
| HEALTH | 1,852 | 4.7644 | 211,114.87 | | 211,114.87 | 9,303.04 | 220,417.91 |
| LABOR | 932 | 2.3976 | 106,241.40 | | 106,241.40 | 4,681.66 | 110,923.06 |
| MENTAL HEALTH | 8,544 | 21.9798 | 973,955.36 | | 973,955.36 | 42,918.58 | 1,016,873.94 |
| NATURAL RESOURCES | 1,682 | 4.3270 | 191,736.06 | | 191,736.06 | 8,449.09 | 200,185.15 |
| PUBLIC SAFETY | 1,948 | 5.0113 | 222,058.17 | | 222,058.17 | 9,785.28 | 231,843.45 |
| SOCIAL SERVICES | 8,305 | 21.3650 | 946,711.08 | | 946,711.08 | 41,718.03 | 988,429.11 |
| CORRECTIONS | 11,266 | 28.9822 | 1,284,244.07 | | 1,284,244.07 | 56,591.84 | 1,340,835.91 |
| SubTotal | 38,872 | 100.0000 | 4,431,132.17 | | 4,431,132.17 | 191,325.25 | 4,622,457.42 |
| TOTAL | 38,872 | 100.0000 | 4,431,132.17 | | 4,431,132.17 | 191,325.25 | 4,622,457.42 |

Allocation Basis: Average Number of Merit & UCP Employees, FY 2004

Allocation Source: SAM II HR (Merit & UCP) Reports

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 148,155.01 | | 148,155.01 | 6,396.91 | 154,551.92 |
| SubTotal | 100 | 100.0000 | 148,155.01 | | 148,155.01 | 6,396.91 | 154,551.92 |
| TOTAL | 100 | 100.0000 | 148,155.01 | | 148,155.01 | 6,396.91 | 154,551.92 |

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PERSONNEL

| Receiving Department | Total | PERSONNEL SERVICE | SECTION II |
|----------------------|---------------------|---------------------|-------------------|
| COMM. OF ADMIN. | 89,370.44 | 89,370.44 | 0.00 |
| SECURITY | 1,071.15 | 1,071.15 | 0.00 |
| REVENUE | 226,011.64 | 226,011.64 | 0.00 |
| AGRICULTURE | 35,585.82 | 35,585.82 | 0.00 |
| INSURANCE | 14,519.99 | 14,519.99 | 0.00 |
| ECONOMIC DEVELOPMENT | 146,389.85 | 146,389.85 | 0.00 |
| HEALTH | 220,417.91 | 220,417.91 | 0.00 |
| LABOR | 110,923.06 | 110,923.06 | 0.00 |
| MENTAL HEALTH | 1,016,873.94 | 1,016,873.94 | 0.00 |
| NATURAL RESOURCES | 200,185.15 | 200,185.15 | 0.00 |
| PUBLIC SAFETY | 231,843.45 | 231,843.45 | 0.00 |
| SOCIAL SERVICES | 988,429.11 | 988,429.11 | 0.00 |
| CORRECTIONS | 1,340,835.91 | 1,340,835.91 | 0.00 |
| ALL OTHER | 154,551.92 | 0.00 | 154,551.92 |
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | <u>4,777,009.34</u> | <u>4,622,457.42</u> | <u>154,551.92</u> |

SCHEDULE 22
FISCAL 2004

STATE OF MISSOURI

PURCHASING

NATURE AND EXTENT OF SERVICES

The Division of Purchasing is responsible for procurement of all supplies, materials, equipment and contractual services required by the various State departments and agencies. Operating costs are not directly billed, and have been allocated to each State department based on the payments against contract releases during FY 2004.

Costs of Surplus Property have been allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PURCHASING

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|--------------|---------------|
| Expenditures Per Financial Statement: | 5,149,500.00 | | | 5,149,500.00 |
| BUILDING USE I | 43,228.69 | | 43,228.69 | |
| EQUIPMENT USE | 80,025.21 | | 80,025.21 | |
| RETIREMENT/GROUP INSURANCE | 547,816.06 | | 547,816.06 | |
| OASDHI | 150,414.00 | | 150,414.00 | |
| BOARD OF PUBLIC BUILDINGS I | 86,083.19 | 193.37 | 86,276.56 | |
| COMM. OF ADMIN. | 201,390.22 | 73,984.63 | 275,374.85 | |
| INFORMATION SERVICES | 64,399.89 | 6,225.62 | 70,625.51 | |
| ACCOUNTING | 1,947.31 | 61.96 | 2,009.27 | |
| PURCHASING | | 631.41 | 631.41 | |
| GENERAL SERVICES | | 10,853.03 | 10,853.03 | |
| TREASURER | | 66.01 | 66.01 | |
| SECURITY | | 10,453.69 | 10,453.69 | |
| Total Allocated Additions: | 1,175,304.57 | 102,469.72 | 1,277,774.29 | 1,277,774.29 |
| Capital Outlay | (60,108.00) | | | |
| Refunds | (662,964.00) | | | |
| GR Cost Reimbursement | (15,879.00) | | | |
| Total Departmental Cost Adjustments: | (738,951.00) | | | (738,951.00) |
| Total To Be Allocated: | 5,585,853.57 | 102,469.72 | | 5,688,323.29 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

| | Total | General & Admin | OPERATING | SURPLUS PROPERTY |
|---------------------------|---------------|-----------------|---------------|------------------|
| Vages & Benefits | | | | |
| Salaries & Wages | 1,982,699.00 | 0.00 | 1,411,761.00 | 570,938.00 |
| Other Expense & Cost | | | | |
| Departmental Expenditures | 3,166,801.00 | 0.00 | 790,411.00 | 2,376,390.00 |
| Departmental Totals | | | | |
| Total Expenditures | 5,149,500.00 | 0.00 | 2,202,172.00 | 2,947,328.00 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | |
| Capital Outlay | (60,108.00) | 0.00 | (15,894.00) | (44,214.00) |
| Refunds | (662,964.00) | 0.00 | (656,000.00) | (6,964.00) |
| GR Cost Reimbursement | (15,879.00) | 0.00 | (11,306.00) | (4,573.00) |
| Functional Cost | 4,410,549.00 | 0.00 | 1,518,972.00 | 2,891,577.00 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 1,175,304.57 | 1,175,304.57 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,175,304.57) | 404,769.02 | 770,535.55 |
| 1st Allocation | 5,585,853.57 | 0.00 | 1,923,741.02 | 3,662,112.55 |
| Allocation Step 2 | | | | |
| Inbound- All Others | 102,469.72 | 102,469.72 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (102,469.72) | 35,290.06 | 67,179.66 |
| 2nd Allocation | 102,469.72 | 0.00 | 35,290.06 | 67,179.66 |
| Total For 22 PURCHASING | | | | |
| Total Allocated | 5,688,323.29 | 0.00 | 1,959,031.08 | 3,729,292.21 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|------------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BOARD OF PUBLIC BUILDINGS I | 2,383,849 | 0.3853 | 7,412.52 | | 7,412.52 | | 7,412.52 |
| BOARD OF PUBLIC BUILDINGS II | 495,144 | 0.0800 | 1,539.65 | | 1,539.65 | | 1,539.65 |
| COMM. OF ADMIN. | 1,058,632 | 0.1711 | 3,291.79 | | 3,291.79 | | 3,291.79 |
| INFORMATION SERVICES | 19,903,541 | 3.2171 | 61,889.56 | | 61,889.56 | | 61,889.56 |
| BUDGET AND PLANNING | 19,935 | 0.0032 | 61.98 | | 61.98 | | 61.98 |
| ACCOUNTING | 368,263 | 0.0595 | 1,145.11 | | 1,145.11 | | 1,145.11 |
| FACILITIES MANAGEMENT | 1,991,319 | 0.3219 | 6,191.96 | | 6,191.96 | | 6,191.96 |
| DESIGN AND CONSTRUCTION | 175,265 | 0.0283 | 544.98 | | 544.98 | | 544.98 |
| PERSONNEL | 89,126 | 0.0144 | 277.13 | | 277.13 | | 277.13 |
| PURCHASING | 203,061 | 0.0328 | 631.41 | | 631.41 | | 631.41 |
| GENERAL SERVICES | 4,183,956 | 0.6763 | 13,009.91 | | 13,009.91 | 249.42 | 13,259.33 |
| TREASURER | 1,196,614 | 0.1934 | 3,720.84 | | 3,720.84 | 71.33 | 3,792.17 |
| SECRETARY OF STATE | 4,253,812 | 0.6876 | 13,227.12 | | 13,227.12 | 253.58 | 13,480.70 |
| SECURITY | 165,144 | 0.0267 | 513.50 | | 513.50 | 9.84 | 523.34 |
| REVENUE | 23,195,246 | 3.7492 | 72,125.03 | | 72,125.03 | 1,382.75 | 73,507.78 |
| GOVERNOR | 23,512 | 0.0038 | 73.10 | | 73.10 | 1.40 | 74.50 |
| LT. GOVERNOR | 646 | 0.0001 | 2.00 | | 2.00 | 0.04 | 2.04 |
| AUDITOR | 195,240 | 0.0316 | 607.09 | | 607.09 | 11.64 | 618.73 |
| ATTORNEY GENERAL | 1,125,229 | 0.1819 | 3,498.86 | | 3,498.86 | 67.08 | 3,565.94 |
| AGRICULTURE | 2,376,299 | 0.3841 | 7,389.05 | | 7,389.05 | 141.66 | 7,530.71 |
| INSURANCE | 1,009,005 | 0.1631 | 3,137.47 | | 3,137.47 | 60.15 | 3,197.62 |
| CONSERVATION | 16,945,892 | 2.7391 | 52,692.82 | | 52,692.82 | 1,010.20 | 53,703.02 |
| ECONOMIC DEVELOPMENT | 19,385,086 | 3.1333 | 60,277.44 | | 60,277.44 | 1,155.61 | 61,433.05 |
| EDUCATION | 94,339,189 | 15.2487 | 293,345.32 | | 293,345.32 | 5,623.87 | 298,969.19 |
| HIGHER EDUCATION | 10,740,362 | 1.7360 | 33,396.88 | | 33,396.88 | 640.27 | 34,037.15 |
| HEALTH | 61,445,842 | 9.9319 | 191,064.28 | | 191,064.28 | 3,662.99 | 194,727.27 |
| LABOR | 4,051,194 | 0.6548 | 12,597.08 | | 12,597.08 | 241.51 | 12,838.59 |
| MENTAL HEALTH | 61,099,448 | 9.8759 | 189,987.18 | | 189,987.18 | 3,642.34 | 193,629.52 |
| NATURAL RESOURCES | 12,224,480 | 1.9759 | 38,011.72 | | 38,011.72 | 728.74 | 38,740.46 |
| PUBLIC SAFETY | 34,971,827 | 5.6527 | 108,744.00 | | 108,744.00 | 2,084.79 | 110,828.79 |
| SOCIAL SERVICES | 96,076,048 | 15.5294 | 298,746.03 | | 298,746.03 | 5,727.41 | 304,473.44 |
| CORRECTIONS | 142,978,544 | 23.1109 | 444,588.21 | | 444,588.21 | 8,523.44 | 453,111.65 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| SubTotal | 618,670,750 | 100.0000 | 1,923,741.02 | | 1,923,741.02 | 35,290.06 | 1,959,031.08 |
| TOTAL | 618,670,750 | 100.0000 | 1,923,741.02 | | 1,923,741.02 | 35,290.06 | 1,959,031.08 |

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsof Access Query from SAM II Data Warehouse



State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - SURPLUS PROPERTY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 3,662,112.55 | | 3,662,112.55 | 67,179.66 | 3,729,292.21 |
| SubTotal | 100 | 100.0000 | 3,662,112.55 | | 3,662,112.55 | 67,179.66 | 3,729,292.21 |
| TOTAL | 100 | 100.0000 | 3,662,112.55 | | 3,662,112.55 | 67,179.66 | 3,729,292.21 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PURCHASING

| Receiving Department | Total | OPERATING | SURPLUS PROPERTY |
|------------------------------|--------------|------------|------------------|
| BOARD OF PUBLIC BUILDINGS I | 7,412.52 | 7,412.52 | 0.00 |
| BOARD OF PUBLIC BUILDINGS II | 1,539.65 | 1,539.65 | 0.00 |
| COMM. OF ADMIN. | 3,291.79 | 3,291.79 | 0.00 |
| INFORMATION SERVICES | 61,889.56 | 61,889.56 | 0.00 |
| BUDGET AND PLANNING | 61.98 | 61.98 | 0.00 |
| ACCOUNTING | 1,145.11 | 1,145.11 | 0.00 |
| FACILITIES MANAGEMENT | 6,191.96 | 6,191.96 | 0.00 |
| DESIGN AND CONSTRUCTION | 544.98 | 544.98 | 0.00 |
| PERSONNEL | 277.13 | 277.13 | 0.00 |
| PURCHASING | 631.41 | 631.41 | 0.00 |
| GENERAL SERVICES | 13,259.33 | 13,259.33 | 0.00 |
| TREASURER | 3,792.17 | 3,792.17 | 0.00 |
| SECRETARY OF STATE | 13,480.70 | 13,480.70 | 0.00 |
| SECURITY | 523.34 | 523.34 | 0.00 |
| REVENUE | 73,507.78 | 73,507.78 | 0.00 |
| GOVERNOR | 74.50 | 74.50 | 0.00 |
| LT. GOVERNOR | 2.04 | 2.04 | 0.00 |
| AUDITOR | 618.73 | 618.73 | 0.00 |
| ATTORNEY GENERAL | 3,565.94 | 3,565.94 | 0.00 |
| AGRICULTURE | 7,530.71 | 7,530.71 | 0.00 |
| INSURANCE | 3,197.62 | 3,197.62 | 0.00 |
| CONSERVATION | 53,703.02 | 53,703.02 | 0.00 |
| ECONOMIC DEVELOPMENT | 61,433.05 | 61,433.05 | 0.00 |
| EDUCATION | 298,969.19 | 298,969.19 | 0.00 |
| HIGHER EDUCATION | 34,037.15 | 34,037.15 | 0.00 |
| HEALTH | 194,727.27 | 194,727.27 | 0.00 |
| LABOR | 12,838.59 | 12,838.59 | 0.00 |
| MENTAL HEALTH | 193,629.52 | 193,629.52 | 0.00 |
| NATURAL RESOURCES | 38,740.46 | 38,740.46 | 0.00 |
| PUBLIC SAFETY | 110,828.79 | 110,828.79 | 0.00 |
| SOCIAL SERVICES | 304,473.44 | 304,473.44 | 0.00 |
| CORRECTIONS | 453,111.65 | 453,111.65 | 0.00 |
| ALL OTHER | 3,729,292.21 | 0.00 | 3,729,292.21 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PURCHASING

| Receiving Department | Total | OPERATING | SURPLUS PROPERTY |
|----------------------|--------------|--------------|------------------|
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | 5,688,323.29 | 1,959,031.08 | 3,729,292.21 |

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

The Division of General Services is responsible for providing a variety of central services and administrative department support activities. Costs have been functionalized and allocated as follows:

Risk Management. Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State department and agency.

Mail Services. Provide pick up, delivery and processing of mail to State departments and agencies. Costs are allocated based on the number of mail stops and cost of postage for each department and agency.

Section II. Section II costs are disallowed and have been allocated to "All Other".

Other Cost. The remaining cost of the Division of General Services are included as Other. These costs are allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

Fiscal Year 2004 SWCAP Revised
 2004 Version 1.0004-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|------------------|----------------|--------------|------------------|
| Expenditures Per Financial Statement: | 33,234,620.00 | | | 33,234,620.00 |
| BUILDING USE I | 42,470.61 | | 42,470.61 | |
| BUILDING USE II | 2,105.27 | | 2,105.27 | |
| EQUIPMENT USE | 241,850.51 | | 241,850.51 | |
| RETIREMENT/GROUP INSURANCE | 346,191.91 | | 346,191.91 | |
| OASDHI | 76,553.03 | | 76,553.03 | |
| BUILDING RENTAL | 91,399.01 | | 91,399.01 | |
| UNEMPLOYMENT COMPENSATION | 6,485.00 | | 6,485.00 | |
| INSURANCE | 97,440.00 | | 97,440.00 | |
| BOARD OF PUBLIC BUILDINGS I | 84,573.59 | 189.98 | 84,763.57 | |
| COMM. OF ADMIN. | 316,759.51 | 116,360.81 | 433,120.32 | |
| INFORMATION SERVICES | 255,260.85 | 19,935.41 | 275,196.26 | |
| ACCOUNTING | 38,654.33 | 1,231.75 | 39,886.08 | |
| FACILITIES MANAGEMENT | 119,013.76 | 4,518.64 | 123,532.40 | |
| PURCHASING | 13,009.91 | 249.42 | 13,259.33 | |
| GENERAL SERVICES | | 36,863.14 | 36,863.14 | |
| TREASURER | | 1,274.76 | 1,274.76 | |
| SECURITY | | 10,163.32 | 10,163.32 | |
| Total Allocated Additions: | 1,731,767.29 | 190,787.23 | 1,922,554.52 | 1,922,554.52 |
| Capital Outlay - Departmental | (131,708.00) | | | |
| Capital Outlay - G & A | (13,784.00) | | | |
| Unallowable Risk Management | (25,013,784.00) | | | |
| GR Cost Reimbursement | (13,138.00) | | | |
| Total Departmental Cost Adjustments: | (25,172,414.00) | | | (25,172,414.00) |
| Total To Be Allocated: | 9,793,973.29 | 190,787.23 | | 9,984,760.52 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

| | Total | General & Admin | RISK MANAGEMENT | MAIL SERVICES | SECTION II |
|-------------------------------|------------------|-----------------|------------------|---------------|---------------|
| Vages & Benefits | | | | | |
| Salaries & Wages | 2,522,356.00 | 0.00 | 501,251.00 | 157,082.00 | 1,688,966.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 30,426,122.00 | 0.00 | 25,082,911.00 | 15,252.00 | 4,964,792.00 |
| General and Administrative | 286,142.00 | 0.00 | 56,863.00 | 17,820.00 | 191,600.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 33,234,620.00 | 0.00 | 25,641,025.00 | 190,154.00 | 6,845,358.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Capital Outlay - Departmental | (131,708.00) | 0.00 | 0.00 | 0.00 | (104,215.00) |
| Capital Outlay - G & A | (13,784.00) | 0.00 | (2,739.00) | (858.00) | (9,230.00) |
| Unallowable Risk Management | (25,013,784.00) | 0.00 | (25,013,784.00) | 0.00 | 0.00 |
| GR Cost Reimbursement | (13,138.00) | 0.00 | (2,611.00) | (818.00) | (8,797.00) |
| Functional Cost | 8,062,206.00 | 0.00 | 621,891.00 | 188,478.00 | 6,723,116.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 1,731,767.29 | 1,731,767.29 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,731,767.29) | 133,583.33 | 40,485.26 | 1,444,129.40 |
| 1st Allocation | 9,793,973.29 | 0.00 | 755,474.33 | 228,963.26 | 8,167,245.40 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 190,787.23 | 190,787.23 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (190,787.23) | 14,716.75 | 4,460.22 | 159,098.43 |
| 2nd Allocation | 190,787.23 | 0.00 | 14,716.75 | 4,460.22 | 159,098.43 |
| Total For 23 GENERAL SERVICES | | | | | |
| Total Allocated | 9,984,760.52 | 0.00 | 770,191.08 | 233,423.48 | 8,326,343.83 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

| | OTHER |
|--------------------------------------|--------------|
| Wages & Benefits | |
| Salaries & Wages | 175,057.00 |
| Other Expense & Cost | |
| Departmental Expenditures | 363,167.00 |
| General and Administrative | 19,859.00 |
| Departmental Totals | |
| Total Expenditures | 558,083.00 |
| Deductions | |
| Total Deductions | 0.00 |
| Cost Adjustments | |
| Capital Outlay - Departmental | (27,493.00) |
| Capital Outlay - G & A | (957.00) |
| Unallowable Risk Management | 0.00 |
| GR Cost Reimbursement | (912.00) |
| Functional Cost | 528,721.00 |
| Allocation Step 1 | |
| Inbound- All Others | 0.00 |
| Reallocate Admin Costs | 113,569.30 |
| 1st Allocation | 642,290.30 |
| Allocation Step 2 | |
| Inbound- All Others | 0.00 |
| Reallocate Admin Costs | 12,511.83 |
| 2nd Allocation | 12,511.83 |
| Total For 23 GENERAL SERVICES | |
| Total Allocated | 654,802.13 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - RISK MANAGEMENT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 920 | 1.0929 | 8,256.84 | | 8,256.84 | | 8,256.84 |
| TREASURER | 53 | 0.0630 | 475.67 | | 475.67 | 9.37 | 485.04 |
| SECRETARY OF STATE | 268 | 0.3184 | 2,405.26 | | 2,405.26 | 47.37 | 2,452.63 |
| SECURITY | 40 | 0.0475 | 358.99 | | 358.99 | 7.07 | 366.06 |
| REVENUE | 2,139 | 2.5411 | 19,197.16 | | 19,197.16 | 378.10 | 19,575.26 |
| LEGISLATURE | 732 | 0.8696 | 6,569.57 | | 6,569.57 | 129.39 | 6,698.96 |
| JUDICIARY | 4,012 | 4.7661 | 36,007.02 | | 36,007.02 | 709.17 | 36,716.19 |
| GOVERNOR | 35 | 0.0416 | 314.12 | | 314.12 | 6.19 | 320.31 |
| LT. GOVERNOR | 9 | 0.0107 | 80.78 | | 80.78 | 1.59 | 82.37 |
| AUDITOR | 150 | 0.1782 | 1,346.23 | | 1,346.23 | 26.51 | 1,372.74 |
| ATTORNEY GENERAL | 430 | 0.5108 | 3,859.17 | | 3,859.17 | 76.01 | 3,935.18 |
| AGRICULTURE | 395 | 0.4692 | 3,545.06 | | 3,545.06 | 69.82 | 3,614.88 |
| INSURANCE | 210 | 0.2495 | 1,884.71 | | 1,884.71 | 37.12 | 1,921.83 |
| CONSERVATION | 2,000 | 2.3759 | 17,949.66 | | 17,949.66 | 353.53 | 18,303.19 |
| ECONOMIC DEVELOPMENT | 1,347 | 1.6002 | 12,089.10 | | 12,089.10 | 238.10 | 12,327.20 |
| EDUCATION | 2,303 | 2.7359 | 20,669.04 | | 20,669.04 | 407.09 | 21,076.13 |
| HIGHER EDUCATION | 22,502 | 26.7320 | 201,951.65 | | 201,951.65 | 3,977.50 | 205,929.15 |
| HEALTH | 2,024 | 2.4045 | 18,165.06 | | 18,165.06 | 357.77 | 18,522.83 |
| HIGHWAYS | 6,947 | 8.2528 | 62,348.15 | | 62,348.15 | 1,227.97 | 63,576.12 |
| LABOR | 1,058 | 1.2569 | 9,495.37 | | 9,495.37 | 187.02 | 9,682.39 |
| MENTAL HEALTH | 9,683 | 11.5031 | 86,903.28 | | 86,903.28 | 1,711.60 | 88,614.88 |
| NATURAL RESOURCES | 2,033 | 2.4151 | 18,245.83 | | 18,245.83 | 359.36 | 18,605.19 |
| PUBLIC SAFETY | 4,544 | 5.3981 | 40,781.63 | | 40,781.63 | 803.21 | 41,584.84 |
| SOCIAL SERVICES | 8,802 | 10.4565 | 78,996.46 | | 78,996.46 | 1,555.87 | 80,552.33 |
| CORRECTIONS | 11,541 | 13.7104 | 103,578.52 | | 103,578.52 | 2,040.02 | 105,618.54 |
| SubTotal | 84,177 | 100.0000 | 755,474.33 | | 755,474.33 | 14,716.75 | 770,191.08 |
| TOTAL | 84,177 | 100.0000 | 755,474.33 | | 755,474.33 | 14,716.75 | 770,191.08 |

Allocation Basis: Total Number of Employees, FY 2004

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - MAIL SERVICES

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 14,569 | 7.7298 | 17,698.44 | | 17,698.44 | | 17,698.44 |
| INFORMATION SERVICES | 8,312 | 4.4101 | 10,097.43 | | 10,097.43 | | 10,097.43 |
| BUDGET AND PLANNING | 5,353 | 2.8401 | 6,502.83 | | 6,502.83 | | 6,502.83 |
| ACCOUNTING | 8,331 | 4.4201 | 10,120.51 | | 10,120.51 | | 10,120.51 |
| FACILITIES MANAGEMENT | 9,311 | 4.9401 | 11,311.01 | | 11,311.01 | | 11,311.01 |
| DESIGN AND CONSTRUCTION | 14,871 | 7.8900 | 18,065.31 | | 18,065.31 | | 18,065.31 |
| PERSONNEL | 19,866 | 10.5402 | 24,133.24 | | 24,133.24 | | 24,133.24 |
| PURCHASING | 8,934 | 4.7401 | 10,853.03 | | 10,853.03 | | 10,853.03 |
| GENERAL SERVICES | 30,345 | 16.1001 | 36,863.14 | | 36,863.14 | | 36,863.14 |
| REVENUE | 5,277 | 2.7998 | 6,410.50 | | 6,410.50 | 343.17 | 6,753.67 |
| LEGISLATURE | 10,574 | 5.6102 | 12,845.31 | | 12,845.31 | 687.64 | 13,532.95 |
| JUDICIARY | 1,319 | 0.6998 | 1,602.32 | | 1,602.32 | 85.78 | 1,688.10 |
| GOVERNOR | 2,639 | 1.4002 | 3,205.86 | | 3,205.86 | 171.62 | 3,377.48 |
| LT. GOVERNOR | 2,865 | 1.5201 | 3,480.40 | | 3,480.40 | 186.31 | 3,666.71 |
| AUDITOR | 5,277 | 2.7998 | 6,410.50 | | 6,410.50 | 343.17 | 6,753.67 |
| INSURANCE | 5,277 | 2.7998 | 6,410.50 | | 6,410.50 | 343.17 | 6,753.67 |
| ECONOMIC DEVELOPMENT | 5,277 | 2.7998 | 6,410.50 | | 6,410.50 | 343.17 | 6,753.67 |
| HIGHER EDUCATION | 1,319 | 0.6998 | 1,602.32 | | 1,602.32 | 85.78 | 1,688.10 |
| PUBLIC SAFETY | 7,106 | 3.7702 | 8,632.38 | | 8,632.38 | 462.11 | 9,094.49 |
| ALL OTHER | 21,656 | 11.4899 | 26,307.73 | | 26,307.73 | 1,408.30 | 27,716.03 |
| SubTotal | 188,478 | 100.0000 | 228,963.26 | | 228,963.26 | 4,460.22 | 233,423.48 |
| TOTAL | 188,478 | 100.0000 | 228,963.26 | | 228,963.26 | 4,460.22 | 233,423.48 |

Allocation Basis: Actual Postage and Handling and Mail Stops

Allocation Source: Office of Administration Mail Room

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 8,167,245.40 | | 8,167,245.40 | 159,098.43 | 8,326,343.83 |
| SubTotal | 100 | 100.0000 | 8,167,245.40 | | 8,167,245.40 | 159,098.43 | 8,326,343.83 |
| TOTAL | 100 | 100.0000 | 8,167,245.40 | | 8,167,245.40 | 159,098.43 | 8,326,343.83 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - OTHER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 642,290.30 | | 642,290.30 | 12,511.83 | 654,802.13 |
| SubTotal | 100 | 100.0000 | 642,290.30 | | 642,290.30 | 12,511.83 | 654,802.13 |
| TOTAL | 100 | 100.0000 | 642,290.30 | | 642,290.30 | 12,511.83 | 654,802.13 |

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

| Receiving Department | Total | RISK MANAGEMENT | MAIL SERVICES | SECTION II | OTHER |
|-------------------------|--------------|-----------------|---------------|--------------|------------|
| COMM. OF ADMIN. | 25,955.28 | 8,256.84 | 17,698.44 | 0.00 | 0.00 |
| INFORMATION SERVICES | 10,097.43 | 0.00 | 10,097.43 | 0.00 | 0.00 |
| BUDGET AND PLANNING | 6,502.83 | 0.00 | 6,502.83 | 0.00 | 0.00 |
| ACCOUNTING | 10,120.51 | 0.00 | 10,120.51 | 0.00 | 0.00 |
| FACILITIES MANAGEMENT | 11,311.01 | 0.00 | 11,311.01 | 0.00 | 0.00 |
| DESIGN AND CONSTRUCTION | 18,065.31 | 0.00 | 18,065.31 | 0.00 | 0.00 |
| PERSONNEL | 24,133.24 | 0.00 | 24,133.24 | 0.00 | 0.00 |
| PURCHASING | 10,853.03 | 0.00 | 10,853.03 | 0.00 | 0.00 |
| GENERAL SERVICES | 36,863.14 | 0.00 | 36,863.14 | 0.00 | 0.00 |
| TREASURER | 485.04 | 485.04 | 0.00 | 0.00 | 0.00 |
| SECRETARY OF STATE | 2,452.63 | 2,452.63 | 0.00 | 0.00 | 0.00 |
| SECURITY | 366.06 | 366.06 | 0.00 | 0.00 | 0.00 |
| REVENUE | 26,328.93 | 19,575.26 | 6,753.67 | 0.00 | 0.00 |
| LEGISLATURE | 20,231.91 | 6,698.96 | 13,532.95 | 0.00 | 0.00 |
| JUDICIARY | 38,404.29 | 36,716.19 | 1,688.10 | 0.00 | 0.00 |
| GOVERNOR | 3,697.79 | 320.31 | 3,377.48 | 0.00 | 0.00 |
| LT. GOVERNOR | 3,749.08 | 82.37 | 3,666.71 | 0.00 | 0.00 |
| AUDITOR | 8,126.41 | 1,372.74 | 6,753.67 | 0.00 | 0.00 |
| ATTORNEY GENERAL | 3,935.18 | 3,935.18 | 0.00 | 0.00 | 0.00 |
| AGRICULTURE | 3,614.88 | 3,614.88 | 0.00 | 0.00 | 0.00 |
| INSURANCE | 8,675.50 | 1,921.83 | 6,753.67 | 0.00 | 0.00 |
| CONSERVATION | 18,303.19 | 18,303.19 | 0.00 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 19,080.87 | 12,327.20 | 6,753.67 | 0.00 | 0.00 |
| EDUCATION | 21,076.13 | 21,076.13 | 0.00 | 0.00 | 0.00 |
| HIGHER EDUCATION | 207,617.25 | 205,929.15 | 1,688.10 | 0.00 | 0.00 |
| HEALTH | 18,522.83 | 18,522.83 | 0.00 | 0.00 | 0.00 |
| HIGHWAYS | 63,576.12 | 63,576.12 | 0.00 | 0.00 | 0.00 |
| LABOR | 9,682.39 | 9,682.39 | 0.00 | 0.00 | 0.00 |
| MENTAL HEALTH | 88,614.88 | 88,614.88 | 0.00 | 0.00 | 0.00 |
| NATURAL RESOURCES | 18,605.19 | 18,605.19 | 0.00 | 0.00 | 0.00 |
| PUBLIC SAFETY | 50,679.33 | 41,584.84 | 9,094.49 | 0.00 | 0.00 |
| SOCIAL SERVICES | 80,552.33 | 80,552.33 | 0.00 | 0.00 | 0.00 |
| CORRECTIONS | 105,618.54 | 105,618.54 | 0.00 | 0.00 | 0.00 |
| ALL OTHER | 9,008,861.99 | 0.00 | 27,716.03 | 8,326,343.83 | 654,802.13 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

| Receiving Department | Total | RISK MANAGEMENT | MAIL SERVICES | SECTION II | OTHER |
|----------------------|--------------|-----------------|---------------|--------------|------------|
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 9,984,760.52 | 770,191.08 | 233,423.48 | 8,326,343.83 | 654,802.13 |

SCHEDULE 24
FISCAL 2004

STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of payment voucher document transactions is included in the total count of all warrants.

Advertising costs for the unclaimed property division of the Treasurer's Office, and refunds have been identified separately and disallowed. The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department TREASURER

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|------------------|----------------|------------|------------------|
| Expenditures Per Financial Statement: | 23,318,396.00 | | | 23,318,396.00 |
| BUILDING USE I | 71,553.65 | | 71,553.65 | |
| BUILDING USE II | 1,107.40 | | 1,107.40 | |
| BUILDING USE III | 918.10 | | 918.10 | |
| RETIREMENT/GROUP INSURANCE | 502,164.96 | | 502,164.96 | |
| OASDHI | 136,739.98 | | 136,739.98 | |
| BUILDING RENTAL | 1,520.99 | | 1,520.99 | |
| UNEMPLOYMENT COMPENSATION | 4,016.00 | | 4,016.00 | |
| INSURANCE | 36.73 | | 36.73 | |
| BOARD OF PUBLIC BUILDINGS I | 140,900.24 | 316.50 | 141,216.74 | |
| INFORMATION SERVICES | 32,290.67 | 937.26 | 33,227.93 | |
| BUDGET AND PLANNING | 8,213.13 | 608.89 | 8,822.02 | |
| ACCOUNTING | 15,141.05 | 482.45 | 15,623.50 | |
| FACILITIES MANAGEMENT | 16,650.72 | 632.18 | 17,282.90 | |
| PURCHASING | 3,720.84 | 71.33 | 3,792.17 | |
| GENERAL SERVICES | 475.67 | 9.37 | 485.04 | |
| TREASURER | | 499.87 | 499.87 | |
| SECRETARY OF STATE | | 18,994.46 | 18,994.46 | |
| SECURITY | | 12,195.97 | 12,195.97 | |
| REVENUE | | 124.78 | 124.78 | |
| Total Allocated Additions: | 935,450.13 | 34,873.06 | 970,323.19 | 970,323.19 |
| Capital Outlay | (105,229.00) | | | |
| Refunds | (19,866,481.00) | | | |
| GR Cost Reimbursement | (5,755.00) | | | |
| Advertising for Unclaimed Prop | (1,069,699.00) | | | |
| Total Departmental Cost Adjustments: | (21,047,164.00) | | | (21,047,164.00) |
| Total To Be Allocated: | 3,206,682.13 | 34,873.06 | | 3,241,555.19 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department TREASURER

| | Total | General & Admin | DISBURSEMENTS | GENERAL GOV'T |
|------------------------------------|------------------|-----------------|---------------|------------------|
| Vages & Benefits | | | | |
| Salaries & Wages | 1,821,909.00 | 0.00 | 85,944.00 | 1,735,965.00 |
| Other Expense & Cost | | | | |
| Departmental Expenditures | 560,307.00 | 0.00 | 26,446.49 | 533,860.51 |
| Refunds | 19,866,481.00 | 0.00 | 0.00 | 19,866,481.00 |
| Advertising for Unclaimed Property | 1,069,699.00 | 0.00 | 0.00 | 1,069,699.00 |
| Departmental Totals | | | | |
| Total Expenditures | 23,318,396.00 | 0.00 | 112,390.49 | 23,206,005.51 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | |
| Capital Outlay | (105,229.00) | 0.00 | (4,967.00) | (100,262.00) |
| Refunds | (19,866,481.00) | 0.00 | 0.00 | (19,866,481.00) |
| GR Cost Reimbursement | (5,755.00) | 0.00 | (272.00) | (5,483.00) |
| Advertising for Unclaimed Prop | (1,069,699.00) | 0.00 | 0.00 | (1,069,699.00) |
| Functional Cost | | | | |
| Functional Cost | 2,271,232.00 | 0.00 | 107,151.49 | 2,164,080.51 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 935,450.13 | 935,450.13 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (935,450.13) | 44,132.67 | 891,317.46 |
| 1st Allocation | 3,206,682.13 | 0.00 | 151,284.16 | 3,055,397.97 |
| Allocation Step 2 | | | | |
| Inbound- All Others | 34,873.06 | 34,873.06 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (34,873.06) | 1,645.24 | 33,227.82 |
| 2nd Allocation | 34,873.06 | 0.00 | 1,645.24 | 33,227.82 |
| Total For 24 TREASURER | | | | |
| Total Allocated | 3,241,555.19 | 0.00 | 152,929.40 | 3,088,625.79 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|------------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BOARD OF PUBLIC BUILDINGS I | 5,402 | 0.0816 | 123.43 | | 123.43 | | 123.43 |
| BOARD OF PUBLIC BUILDINGS II | 1,645 | 0.0248 | 37.59 | | 37.59 | | 37.59 |
| COMM. OF ADMIN. | 4,067 | 0.0614 | 92.93 | | 92.93 | | 92.93 |
| INFORMATION SERVICES | 20,030 | 0.3025 | 457.67 | | 457.67 | | 457.67 |
| BUDGET AND PLANNING | 907 | 0.0137 | 20.72 | | 20.72 | | 20.72 |
| ACCOUNTING | 1,847 | 0.0279 | 42.20 | | 42.20 | | 42.20 |
| FACILITIES MANAGEMENT | 7,056 | 0.1066 | 161.23 | | 161.23 | | 161.23 |
| DESIGN AND CONSTRUCTION | 5,259 | 0.0794 | 120.17 | | 120.17 | | 120.17 |
| PERSONNEL | 2,491 | 0.0376 | 56.92 | | 56.92 | | 56.92 |
| PURCHASING | 2,889 | 0.0436 | 66.01 | | 66.01 | | 66.01 |
| GENERAL SERVICES | 55,790 | 0.8426 | 1,274.76 | | 1,274.76 | | 1,274.76 |
| TREASURER | 21,877 | 0.3304 | 499.87 | | 499.87 | | 499.87 |
| SECRETARY OF STATE | 18,357 | 0.2773 | 419.44 | | 419.44 | 4.65 | 424.09 |
| SECURITY | 1,039 | 0.0157 | 23.74 | | 23.74 | 0.26 | 24.00 |
| REVENUE | 1,720,935 | 25.9922 | 39,322.13 | | 39,322.13 | 436.15 | 39,758.28 |
| LEGISLATURE | 25,203 | 0.3807 | 575.87 | | 575.87 | 6.39 | 582.26 |
| JUDICIARY | 108,311 | 1.6359 | 2,474.83 | | 2,474.83 | 27.45 | 2,502.28 |
| GOVERNOR | 1,763 | 0.0266 | 40.28 | | 40.28 | 0.45 | 40.73 |
| LT. GOVERNOR | 352 | 0.0053 | 8.04 | | 8.04 | 0.09 | 8.13 |
| AUDITOR | 5,176 | 0.0782 | 118.27 | | 118.27 | 1.31 | 119.58 |
| ATTORNEY GENERAL | 19,600 | 0.2960 | 447.85 | | 447.85 | 4.97 | 452.82 |
| AGRICULTURE | 33,396 | 0.5044 | 763.07 | | 763.07 | 8.46 | 771.53 |
| INSURANCE | 10,651 | 0.1609 | 243.37 | | 243.37 | 2.70 | 246.07 |
| CONSERVATION | 149,969 | 2.2651 | 3,426.68 | | 3,426.68 | 38.01 | 3,464.69 |
| ECONOMIC DEVELOPMENT | 91,807 | 1.3866 | 2,097.72 | | 2,097.72 | 23.27 | 2,120.99 |
| EDUCATION | 573,593 | 8.6633 | 13,106.19 | | 13,106.19 | 145.37 | 13,251.56 |
| HIGHER EDUCATION | 9,128 | 0.1379 | 208.57 | | 208.57 | 2.31 | 210.88 |
| HEALTH | 253,132 | 3.8232 | 5,783.88 | | 5,783.88 | 64.15 | 5,848.03 |
| HIGHWAYS | 918,559 | 13.8735 | 20,988.41 | | 20,988.41 | 232.80 | 21,221.21 |
| LABOR | 81,179 | 1.2261 | 1,854.88 | | 1,854.88 | 20.57 | 1,875.45 |
| MENTAL HEALTH | 304,862 | 4.6045 | 6,965.88 | | 6,965.88 | 77.26 | 7,043.14 |
| NATURAL RESOURCES | 210,972 | 3.1864 | 4,820.56 | | 4,820.56 | 53.47 | 4,874.03 |



All Monetary Values Are \$ Dollars

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DRAFT

Schedule 24.4.1

Page 7

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| PUBLIC SAFETY | 186,753 | 2.8206 | 4,267.17 | | 4,267.17 | 47.33 | 4,314.50 |
| SOCIAL SERVICES | 1,329,943 | 20.0869 | 30,388.24 | | 30,388.24 | 337.06 | 30,725.30 |
| CORRECTIONS | 433,697 | 6.5504 | 9,909.66 | | 9,909.66 | 109.92 | 10,019.58 |
| ALL OTHER | 3,323 | 0.0502 | 75.93 | | 75.93 | 0.84 | 76.77 |
| SubTotal | 6,620,960 | 100.0000 | 151,284.16 | | 151,284.16 | 1,645.24 | 152,929.40 |
| TOTAL | 6,620,960 | 100.0000 | 151,284.16 | | 151,284.16 | 1,645.24 | 152,929.40 |

Allocation Basis: Number of PV Documents, Payroll, Revenue and Social Services Warrants

Allocation Source: Microsoft Acces Queries-SAM II HR and Financial, and OA-Accounting

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 3,055,397.97 | | 3,055,397.97 | 33,227.82 | 3,088,625.79 |
| SubTotal | 100 | 100.0000 | 3,055,397.97 | | 3,055,397.97 | 33,227.82 | 3,088,625.79 |
| TOTAL | 100 | 100.0000 | 3,055,397.97 | | 3,055,397.97 | 33,227.82 | 3,088,625.79 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department TREASURER

| Receiving Department | Total | DISBURSEMENTS | GENERAL GOV'T |
|------------------------------|--------------|---------------|---------------|
| BOARD OF PUBLIC BUILDINGS I | 123.43 | 123.43 | 0.00 |
| BOARD OF PUBLIC BUILDINGS II | 37.59 | 37.59 | 0.00 |
| COMM. OF ADMIN. | 92.93 | 92.93 | 0.00 |
| INFORMATION SERVICES | 457.67 | 457.67 | 0.00 |
| BUDGET AND PLANNING | 20.72 | 20.72 | 0.00 |
| ACCOUNTING | 42.20 | 42.20 | 0.00 |
| FACILITIES MANAGEMENT | 161.23 | 161.23 | 0.00 |
| DESIGN AND CONSTRUCTION | 120.17 | 120.17 | 0.00 |
| PERSONNEL | 56.92 | 56.92 | 0.00 |
| PURCHASING | 66.01 | 66.01 | 0.00 |
| GENERAL SERVICES | 1,274.76 | 1,274.76 | 0.00 |
| TREASURER | 499.87 | 499.87 | 0.00 |
| SECRETARY OF STATE | 424.09 | 424.09 | 0.00 |
| SECURITY | 24.00 | 24.00 | 0.00 |
| REVENUE | 39,758.28 | 39,758.28 | 0.00 |
| LEGISLATURE | 582.26 | 582.26 | 0.00 |
| JUDICIARY | 2,502.28 | 2,502.28 | 0.00 |
| GOVERNOR | 40.73 | 40.73 | 0.00 |
| LT. GOVERNOR | 8.13 | 8.13 | 0.00 |
| AUDITOR | 119.58 | 119.58 | 0.00 |
| ATTORNEY GENERAL | 452.82 | 452.82 | 0.00 |
| AGRICULTURE | 771.53 | 771.53 | 0.00 |
| INSURANCE | 246.07 | 246.07 | 0.00 |
| CONSERVATION | 3,464.69 | 3,464.69 | 0.00 |
| ECONOMIC DEVELOPMENT | 2,120.99 | 2,120.99 | 0.00 |
| EDUCATION | 13,251.56 | 13,251.56 | 0.00 |
| HIGHER EDUCATION | 210.88 | 210.88 | 0.00 |
| HEALTH | 5,848.03 | 5,848.03 | 0.00 |
| HIGHWAYS | 21,221.21 | 21,221.21 | 0.00 |
| LABOR | 1,875.45 | 1,875.45 | 0.00 |
| MENTAL HEALTH | 7,043.14 | 7,043.14 | 0.00 |
| NATURAL RESOURCES | 4,874.03 | 4,874.03 | 0.00 |
| PUBLIC SAFETY | 4,314.50 | 4,314.50 | 0.00 |
| SOCIAL SERVICES | 30,725.30 | 30,725.30 | 0.00 |
| CORRECTIONS | 10,019.58 | 10,019.58 | 0.00 |
| ALL OTHER | 3,088,702.56 | 76.77 | 3,088,625.79 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department TREASURER

Fiscal Year 2004 SWCAP Revised
2004 Version 1.0004-1

| Receiving Department | Total | DISBURSEMENTS | GENERAL GOV'T |
|----------------------|--------------|---------------|---------------|
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | 3,241,555.19 | 152,929.40 | 3,088,625.79 |

SCHEDULE 25
FISCAL 2004

STATE OF MISSOURI

SECRETARY OF STATE

NATURE AND EXTENT OF SERVICES

The Secretary of State maintains a central records facility which stores inactive records required to be maintained under State or Federal records management policies. The costs of this service are not directly billed to State agencies. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored. All other costs of the Secretary of State are considered general government and are allocated to "All Other". Costs of the Staff Services function are general and administrative in nature and are distributed to general government and to allowable functions prior to allocation.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department SECRETARY OF STATE

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-----------------|----------------|--------------|-----------------|
| Expenditures Per Financial Statement: | 24,171,953.00 | | | 24,171,953.00 |
| BUILDING USE I | 6,867.46 | | 6,867.46 | |
| BUILDING USE II | 2,685.99 | | 2,685.99 | |
| BUILDING USE III | 781,037.76 | | 781,037.76 | |
| RETIREMENT/GROUP INSURANCE | 2,328,219.10 | | 2,328,219.10 | |
| OASDHI | 587,982.03 | | 587,982.03 | |
| BUILDING RENTAL | 200,053.99 | | 200,053.99 | |
| WORKER'S COMPENSATION | 1,389.91 | | 1,389.91 | |
| UNEMPLOYMENT COMPENSATION | 65,704.00 | | 65,704.00 | |
| INSURANCE | 185.71 | | 185.71 | |
| BOARD OF PUBLIC BUILDINGS I | 36,578.13 | 82.17 | 36,660.30 | |
| BOARD OF PUBLIC BUILDINGS II | 987,695.02 | 2,879.95 | 990,574.97 | |
| INFORMATION SERVICES | 27,095.10 | 786.45 | 27,881.55 | |
| BUDGET AND PLANNING | 5,758.63 | 426.93 | 6,185.56 | |
| ACCOUNTING | 12,480.23 | 397.27 | 12,877.50 | |
| FACILITIES MANAGEMENT | 14,547.13 | 552.32 | 15,099.45 | |
| PURCHASING | 13,227.12 | 253.58 | 13,480.70 | |
| GENERAL SERVICES | 2,405.26 | 47.37 | 2,452.63 | |
| TREASURER | 419.44 | 4.65 | 424.09 | |
| SECRETARY OF STATE | | 181,602.41 | 181,602.41 | |
| SECURITY | | 62,141.38 | 62,141.38 | |
| REVENUE | | 451.09 | 451.09 | |
| Total Allocated Additions: | 5,074,332.01 | 249,625.57 | 5,323,957.58 | 5,323,957.58 |
| Capital Outlay - Departmental | (169,833.00) | | | |
| Capital Outlay - G & A | (753,018.00) | | | |
| Postage | (11,331.00) | | | |
| GR Cost Reimbursement | (195,573.00) | | | |
| Total Departmental Cost Adjustments: | (1,129,755.00) | | | (1,129,755.00) |
| Total To Be Allocated: | 28,116,530.01 | 249,625.57 | | 28,366,155.58 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department SECRETARY OF STATE

| | Total | General & Admin | RECORDS MANAGEMENT | GENERAL GOV'T |
|--|---------------|-----------------|--------------------|---------------|
| Vages & Benefits | | | | |
| Salaries & Wages | 6,681,911.00 | 0.00 | 1,894,207.00 | 4,787,704.00 |
| Other Expense & Cost | | | | |
| Departmental Expenditures | 13,362,387.00 | 0.00 | 995,216.00 | 12,367,171.00 |
| General and Administrative | 4,127,655.00 | 0.00 | 1,170,119.00 | 2,957,536.00 |
| Departmental Totals | | | | |
| Total Expenditures | 24,171,953.00 | 0.00 | 4,059,542.00 | 20,112,411.00 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | |
| Capital Outlay - Departmental | (169,833.00) | 0.00 | (103,685.00) | (66,148.00) |
| Capital Outlay - G & A | (753,018.00) | 0.00 | (213,468.00) | (539,550.00) |
| Postage | (11,331.00) | 0.00 | (3,212.00) | (8,119.00) |
| GR Cost Reimbursement | (195,573.00) | 0.00 | (55,442.00) | (140,131.00) |
| Functional Cost | 23,042,198.00 | 0.00 | 3,683,735.00 | 19,358,463.00 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 5,074,332.01 | 5,074,332.01 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (5,074,332.01) | 811,228.38 | 4,263,103.63 |
| 1st Allocation | 28,116,530.01 | 0.00 | 4,494,963.38 | 23,621,566.63 |
| Allocation Step 2 | | | | |
| Inbound- All Others | 249,625.57 | 249,625.57 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (249,625.57) | 39,907.39 | 209,718.18 |
| 2nd Allocation | 249,625.57 | 0.00 | 39,907.39 | 209,718.18 |
| Total For 25 SECRETARY OF STATE | | | | |
| Total Allocated | 28,366,155.58 | 0.00 | 4,534,870.77 | 23,831,284.81 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE

Activity - RECORDS MANAGEMENT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 29,299 | 11.4958 | 516,729.98 | | 516,729.98 | | 516,729.98 |
| TREASURER | 1,077 | 0.4226 | 18,994.46 | | 18,994.46 | | 18,994.46 |
| SECRETARY OF STATE | 10,297 | 4.0401 | 181,602.41 | | 181,602.41 | | 181,602.41 |
| SECURITY | 50 | 0.0196 | 881.82 | | 881.82 | 9.32 | 891.14 |
| REVENUE | 1,757 | 0.6894 | 30,987.20 | | 30,987.20 | 327.35 | 31,314.55 |
| LEGISLATURE | 1,111 | 0.4359 | 19,594.08 | | 19,594.08 | 206.99 | 19,801.07 |
| JUDICIARY | 23,946 | 9.3955 | 422,322.13 | | 422,322.13 | 4,461.46 | 426,783.59 |
| GOVERNOR | 57 | 0.0224 | 1,005.30 | | 1,005.30 | 10.62 | 1,015.92 |
| LT. GOVERNOR | 141 | 0.0553 | 2,486.75 | | 2,486.75 | 26.27 | 2,513.02 |
| AUDITOR | 2,811 | 1.1029 | 49,576.03 | | 49,576.03 | 523.73 | 50,099.76 |
| ATTORNEY GENERAL | 32,802 | 12.8702 | 578,510.42 | | 578,510.42 | 6,111.45 | 584,621.87 |
| AGRICULTURE | 1,984 | 0.7784 | 34,990.68 | | 34,990.68 | 369.65 | 35,360.33 |
| INSURANCE | 7,114 | 2.7912 | 125,465.62 | | 125,465.62 | 1,325.43 | 126,791.05 |
| CONSERVATION | 853 | 0.3347 | 15,043.88 | | 15,043.88 | 158.93 | 15,202.81 |
| ECONOMIC DEVELOPMENT | 6,827 | 2.6786 | 120,403.93 | | 120,403.93 | 1,271.96 | 121,675.89 |
| EDUCATION | 5,226 | 2.0505 | 92,168.01 | | 92,168.01 | 973.67 | 93,141.68 |
| HIGHER EDUCATION | 1,488 | 0.5838 | 26,243.03 | | 26,243.03 | 277.23 | 26,520.26 |
| HEALTH | 16,826 | 6.6018 | 296,750.69 | | 296,750.69 | 3,134.91 | 299,885.60 |
| HIGHWAYS | 1,962 | 0.7698 | 34,602.68 | | 34,602.68 | 365.55 | 34,968.23 |
| LABOR | 14,697 | 5.7665 | 259,202.69 | | 259,202.69 | 2,738.25 | 261,940.94 |
| MENTAL HEALTH | 5,147 | 2.0195 | 90,774.75 | | 90,774.75 | 958.96 | 91,733.71 |
| NATURAL RESOURCES | 8,256 | 3.2393 | 145,606.43 | | 145,606.43 | 1,538.20 | 147,144.63 |
| PUBLIC SAFETY | 10,561 | 4.1437 | 186,258.43 | | 186,258.43 | 1,967.66 | 188,226.09 |
| SOCIAL SERVICES | 41,082 | 16.1190 | 724,540.00 | | 724,540.00 | 7,654.12 | 732,194.12 |
| CORRECTIONS | 28,983 | 11.3718 | 511,156.85 | | 511,156.85 | 5,399.92 | 516,556.77 |
| ALL OTHER | 514 | 0.2017 | 9,065.13 | | 9,065.13 | 95.76 | 9,160.89 |
| SubTotal | 254,868 | 100.0000 | 4,494,963.38 | | 4,494,963.38 | 39,907.39 | 4,534,870.77 |
| TOTAL | 254,868 | 100.0000 | 4,494,963.38 | | 4,494,963.38 | 39,907.39 | 4,534,870.77 |

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 23,621,566.63 | | 23,621,566.63 | 209,718.18 | 23,831,284.81 |
| SubTotal | 100 | 100.0000 | 23,621,566.63 | | 23,621,566.63 | 209,718.18 | 23,831,284.81 |
| TOTAL | 100 | 100.0000 | 23,621,566.63 | | 23,621,566.63 | 209,718.18 | 23,831,284.81 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

| Receiving Department | Total | RECORDS MANAGEMENT | GENERAL GOV'T |
|----------------------|----------------------|---------------------|----------------------|
| COMM. OF ADMIN. | 516,729.98 | 516,729.98 | 0.00 |
| TREASURER | 18,994.46 | 18,994.46 | 0.00 |
| SECRETARY OF STATE | 181,602.41 | 181,602.41 | 0.00 |
| SECURITY | 891.14 | 891.14 | 0.00 |
| REVENUE | 31,314.55 | 31,314.55 | 0.00 |
| LEGISLATURE | 19,801.07 | 19,801.07 | 0.00 |
| JUDICIARY | 426,783.59 | 426,783.59 | 0.00 |
| GOVERNOR | 1,015.92 | 1,015.92 | 0.00 |
| LT. GOVERNOR | 2,513.02 | 2,513.02 | 0.00 |
| AUDITOR | 50,099.76 | 50,099.76 | 0.00 |
| ATTORNEY GENERAL | 584,621.87 | 584,621.87 | 0.00 |
| AGRICULTURE | 35,360.33 | 35,360.33 | 0.00 |
| INSURANCE | 126,791.05 | 126,791.05 | 0.00 |
| CONSERVATION | 15,202.81 | 15,202.81 | 0.00 |
| ECONOMIC DEVELOPMENT | 121,675.89 | 121,675.89 | 0.00 |
| EDUCATION | 93,141.68 | 93,141.68 | 0.00 |
| HIGHER EDUCATION | 26,520.26 | 26,520.26 | 0.00 |
| HEALTH | 299,885.60 | 299,885.60 | 0.00 |
| HIGHWAYS | 34,968.23 | 34,968.23 | 0.00 |
| LABOR | 261,940.94 | 261,940.94 | 0.00 |
| MENTAL HEALTH | 91,733.71 | 91,733.71 | 0.00 |
| NATURAL RESOURCES | 147,144.63 | 147,144.63 | 0.00 |
| PUBLIC SAFETY | 188,226.09 | 188,226.09 | 0.00 |
| SOCIAL SERVICES | 732,194.12 | 732,194.12 | 0.00 |
| CORRECTIONS | 516,556.77 | 516,556.77 | 0.00 |
| ALL OTHER | 23,840,445.70 | 9,160.89 | 23,831,284.81 |
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | 28,366,155.58 | 4,534,870.77 | 23,831,284.81 |

SCHEDULE 26
FISCAL 2004

STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

Security services are provided to the buildings in the Jefferson City area. This cost is allowable for plan purposes and has been allocated based on the number of people in each department occupying the buildings served.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department SECURITY

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|------------|---------------|
| Expenditures Per Financial Statement: | 1,363,801.00 | | | 1,363,801.00 |
| BUILDING USE I | 12,276.23 | | 12,276.23 | |
| RETIREMENT/GROUP INSURANCE | 319,559.00 | | 319,559.00 | |
| OASDHI | 95,717.99 | | 95,717.99 | |
| INSURANCE | 27.72 | | 27.72 | |
| BOARD OF PUBLIC BUILDINGS I | 23,164.11 | 52.03 | 23,216.14 | |
| INFORMATION SERVICES | 1,533.59 | 44.51 | 1,578.10 | |
| BUDGET AND PLANNING | 440.55 | 32.66 | 473.21 | |
| ACCOUNTING | 685.59 | 21.78 | 707.37 | |
| FACILITIES MANAGEMENT | 2,000.72 | 75.96 | 2,076.68 | |
| PERSONNEL | 1,025.94 | 45.21 | 1,071.15 | |
| PURCHASING | 513.50 | 9.84 | 523.34 | |
| GENERAL SERVICES | 358.99 | 7.07 | 366.06 | |
| TREASURER | 23.74 | 0.26 | 24.00 | |
| SECRETARY OF STATE | 881.82 | 9.32 | 891.14 | |
| SECURITY | | 290.38 | 290.38 | |
| Total Allocated Additions: | 458,209.49 | 589.02 | 458,798.51 | 458,798.51 |
| Capital Outlay - Departmental | (56,117.00) | | | |
| Capital Outlay - G & A | (596.00) | | | |
| Unallowable Security | (222,507.00) | | | |
| Total Departmental Cost Adjustments: | (279,220.00) | | | (279,220.00) |
| Total To Be Allocated: | 1,542,790.49 | 589.02 | | 1,543,379.51 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department SECURITY

| | Total | General & Admin | SECURITY |
|---------------------------------|---------------|-----------------|---------------|
| Vages & Benefits | | | |
| Salaries & Wages | 1,216,551.00 | 0.00 | 1,216,551.00 |
| Other Expense & Cost | | | |
| Departmental Expenditures | 134,169.00 | 0.00 | 134,169.00 |
| General and Administrative | 13,081.00 | 0.00 | 13,081.00 |
| Departmental Totals | | | |
| Total Expenditures | 1,363,801.00 | 0.00 | 1,363,801.00 |
| Deductions | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | |
| Capital Outlay - Departmental | (56,117.00) | 0.00 | (56,117.00) |
| Capital Outlay - G & A | (596.00) | 0.00 | (596.00) |
| Unallowable Security | (222,507.00) | 0.00 | (222,507.00) |
| Functional Cost | 1,084,581.00 | 0.00 | 1,084,581.00 |
| Allocation Step 1 | | | |
| Inbound- All Others | 458,209.49 | 458,209.49 | 0.00 |
| Reallocate Admin Costs | | (458,209.49) | 458,209.49 |
| 1st Allocation | 1,542,790.49 | 0.00 | 1,542,790.49 |
| Allocation Step 2 | | | |
| Inbound- All Others | 589.02 | 589.02 | 0.00 |
| Reallocate Admin Costs | | (589.02) | 589.02 |
| 2nd Allocation | 589.02 | 0.00 | 589.02 |
| Total For 26 SECURITY | | | |
| Total Allocated | 1,543,379.51 | 0.00 | 1,543,379.51 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 50 | 0.9411 | 14,519.02 | | 14,519.02 | | 14,519.02 |
| INFORMATION SERVICES | 162 | 3.0491 | 47,041.61 | | 47,041.61 | | 47,041.61 |
| BUDGET AND PLANNING | 29 | 0.5458 | 8,421.03 | | 8,421.03 | | 8,421.03 |
| ACCOUNTING | 48 | 0.9034 | 13,938.25 | | 13,938.25 | | 13,938.25 |
| FACILITIES MANAGEMENT | 52 | 0.9787 | 15,099.77 | | 15,099.77 | | 15,099.77 |
| DESIGN AND CONSTRUCTION | 63 | 1.1858 | 18,293.96 | | 18,293.96 | | 18,293.96 |
| PERSONNEL | 61 | 1.1481 | 17,713.19 | | 17,713.19 | | 17,713.19 |
| PURCHASING | 36 | 0.6776 | 10,453.69 | | 10,453.69 | | 10,453.69 |
| GENERAL SERVICES | 35 | 0.6588 | 10,163.32 | | 10,163.32 | | 10,163.32 |
| TREASURER | 42 | 0.7905 | 12,195.97 | | 12,195.97 | | 12,195.97 |
| SECRETARY OF STATE | 214 | 4.0279 | 62,141.38 | | 62,141.38 | | 62,141.38 |
| SECURITY | 1 | 0.0188 | 290.38 | | 290.38 | | 290.38 |
| REVENUE | 1,153 | 21.7015 | 334,808.47 | | 334,808.47 | 150.26 | 334,958.73 |
| LEGISLATURE | 634 | 11.9330 | 184,101.11 | | 184,101.11 | 82.62 | 184,183.73 |
| JUDICIARY | 61 | 1.1481 | 17,713.19 | | 17,713.19 | 7.95 | 17,721.14 |
| GOVERNOR | 36 | 0.6776 | 10,453.69 | | 10,453.69 | 4.69 | 10,458.38 |
| LT. GOVERNOR | 7 | 0.1318 | 2,032.66 | | 2,032.66 | 0.91 | 2,033.57 |
| AUDITOR | 125 | 2.3527 | 36,297.54 | | 36,297.54 | 16.29 | 36,313.83 |
| ATTORNEY GENERAL | 168 | 3.1621 | 48,783.88 | | 48,783.88 | 21.89 | 48,805.77 |
| AGRICULTURE | 125 | 2.3527 | 36,297.54 | | 36,297.54 | 16.29 | 36,313.83 |
| INSURANCE | 140 | 2.6350 | 40,653.24 | | 40,653.24 | 18.24 | 40,671.48 |
| ECONOMIC DEVELOPMENT | 218 | 4.1031 | 63,302.90 | | 63,302.90 | 28.41 | 63,331.31 |
| EDUCATION | 368 | 6.9264 | 106,859.95 | | 106,859.95 | 47.96 | 106,907.91 |
| HEALTH | 77 | 1.4493 | 22,359.28 | | 22,359.28 | 10.03 | 22,369.31 |
| HIGHWAYS | 586 | 11.0296 | 170,162.85 | | 170,162.85 | 76.36 | 170,239.21 |
| NATURAL RESOURCES | 352 | 6.6253 | 102,213.87 | | 102,213.87 | 45.87 | 102,259.74 |
| PUBLIC SAFETY | 105 | 1.9763 | 30,489.94 | | 30,489.94 | 13.68 | 30,503.62 |
| SOCIAL SERVICES | 340 | 6.3994 | 98,729.30 | | 98,729.30 | 44.31 | 98,773.61 |
| ALL OTHER | 25 | 0.4705 | 7,259.51 | | 7,259.51 | 3.26 | 7,262.77 |
| SubTotal | 5,313 | 100.0000 | 1,542,790.49 | | 1,542,790.49 | 589.02 | 1,543,379.51 |
| TOTAL | 5,313 | 100.0000 | 1,542,790.49 | | 1,542,790.49 | 589.02 | 1,543,379.51 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records



State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department SECURITY

| Receiving Department | Total | SECURITY |
|-------------------------|------------|------------|
| COMM. OF ADMIN. | 14,519.02 | 14,519.02 |
| INFORMATION SERVICES | 47,041.61 | 47,041.61 |
| BUDGET AND PLANNING | 8,421.03 | 8,421.03 |
| ACCOUNTING | 13,938.25 | 13,938.25 |
| FACILITIES MANAGEMENT | 15,099.77 | 15,099.77 |
| DESIGN AND CONSTRUCTION | 18,293.96 | 18,293.96 |
| PERSONNEL | 17,713.19 | 17,713.19 |
| PURCHASING | 10,453.69 | 10,453.69 |
| GENERAL SERVICES | 10,163.32 | 10,163.32 |
| TREASURER | 12,195.97 | 12,195.97 |
| SECRETARY OF STATE | 62,141.38 | 62,141.38 |
| SECURITY | 290.38 | 290.38 |
| REVENUE | 334,958.73 | 334,958.73 |
| LEGISLATURE | 184,183.73 | 184,183.73 |
| JUDICIARY | 17,721.14 | 17,721.14 |
| GOVERNOR | 10,458.38 | 10,458.38 |
| LT. GOVERNOR | 2,033.57 | 2,033.57 |
| AUDITOR | 36,313.83 | 36,313.83 |
| ATTORNEY GENERAL | 48,805.77 | 48,805.77 |
| AGRICULTURE | 36,313.83 | 36,313.83 |
| INSURANCE | 40,671.48 | 40,671.48 |
| ECONOMIC DEVELOPMENT | 63,331.31 | 63,331.31 |
| EDUCATION | 106,907.91 | 106,907.91 |
| HEALTH | 22,369.31 | 22,369.31 |
| HIGHWAYS | 170,239.21 | 170,239.21 |
| NATURAL RESOURCES | 102,259.74 | 102,259.74 |
| PUBLIC SAFETY | 30,503.62 | 30,503.62 |
| SOCIAL SERVICES | 98,773.61 | 98,773.61 |
| ALL OTHER | 7,262.77 | 7,262.77 |
| Direct Billed | 0.00 | 0.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department SECURITY

| Receiving Department | Total | SECURITY |
|----------------------|--------------|--------------|
| Total | 1,543,379.51 | 1,543,379.51 |

SCHEDULE 27
FISCAL 2004

STATE OF MISSOURI

REVENUE

NATURE AND EXTENT OF SERVICES

The cashier's office in the Department of Revenue receives funds payable to the State and deposits them with the State Treasurer. This cost is allowable for plan purposes and has been allocated based on actual revenues received.

Other costs are considered general government and have been allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department REVENUE

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|---------------------|----------------|---------------|---------------------|
| Expenditures Per Financial Statement: | 1,530,360,233.00 | | | 1,530,360,233.00 |
| BUILDING USE I | 730,389.67 | | 730,389.67 | |
| BUILDING USE II | 3,392.99 | | 3,392.99 | |
| BUILDING USE III | 64,322.60 | | 64,322.60 | |
| RETIREMENT/GROUP INSURANCE | 18,214,887.95 | | 18,214,887.95 | |
| OASDHI | 4,375,681.92 | | 4,375,681.92 | |
| BUILDING RENTAL | 1,866,083.00 | | 1,866,083.00 | |
| WORKER'S COMPENSATION | 148,079.70 | | 148,079.70 | |
| UNEMPLOYMENT COMPENSATION | 77,609.00 | | 77,609.00 | |
| INSURANCE | 1,608.64 | | 1,608.64 | |
| BOARD OF PUBLIC BUILDINGS I | 1,732,818.15 | 3,892.39 | 1,736,710.54 | |
| BOARD OF PUBLIC BUILDINGS II | 70,678.74 | 206.09 | 70,884.83 | |
| INFORMATION SERVICES | 230,508.56 | 6,690.66 | 237,199.22 | |
| BUDGET AND PLANNING | 62,117.68 | 4,605.21 | 66,722.89 | |
| ACCOUNTING | 106,294.77 | 3,383.81 | 109,678.58 | |
| FACILITIES MANAGEMENT | 4,618.47 | 175.35 | 4,793.82 | |
| PERSONNEL | 216,472.50 | 9,539.14 | 226,011.64 | |
| PURCHASING | 72,125.03 | 1,382.75 | 73,507.78 | |
| GENERAL SERVICES | 25,607.66 | 721.27 | 26,328.93 | |
| TREASURER | 39,322.13 | 436.15 | 39,758.28 | |
| SECRETARY OF STATE | 30,987.20 | 327.35 | 31,314.55 | |
| SECURITY | 334,808.47 | 150.26 | 334,958.73 | |
| REVENUE | | 53,600.59 | 53,600.59 | |
| Total Allocated Additions: | 28,408,414.83 | 85,111.02 | 28,493,525.85 | 28,493,525.85 |
| Capital Outlay - Departmental | (2,358,870.00) | | | |
| Capital Outlay - G & A | (500,152.00) | | | |
| Refunds | (1,087,320,209.00) | | | |
| GR Cost Reimbursement | (103,372.00) | | | |
| Total Departmental Cost Adjustments: | (1,090,282,603.00) | | | (1,090,282,603.00) |

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department REVENUE

Total To Be Allocated:

| | | |
|-----------------------|------------------|-----------------------|
| <u>468,486,044.83</u> | <u>85,111.02</u> | <u>468,571,155.85</u> |
|-----------------------|------------------|-----------------------|

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department REVENUE

| | Total | General & Admin | CASHIER | GENERAL GOV'T |
|---------------------------------|---------------------|------------------|-------------|---------------------|
| Wages & Benefits | | | | |
| Salaries & Wages | 51,654,776.00 | 0.00 | 122,940.00 | 51,531,836.00 |
| Other Expense & Cost | | | | |
| Departmental Expenditures | 375,739,935.00 | 0.00 | 2,820.00 | 375,737,115.00 |
| General and Administrative | 15,645,313.00 | 0.00 | 37,236.00 | 15,608,077.00 |
| Refunds | 1,087,320,209.00 | 0.00 | 0.00 | 1,087,320,209.00 |
| Departmental Totals | | | | |
| Total Expenditures | 1,530,360,233.00 | 0.00 | 162,996.00 | 1,530,197,237.00 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | |
| Capital Outlay - Departmental | (2,358,870.00) | 0.00 | 0.00 | (2,358,870.00) |
| Capital Outlay - G & A | (500,152.00) | 0.00 | (1,190.00) | (498,962.00) |
| Refunds | (1,087,320,209.00) | 0.00 | 0.00 | (1,087,320,209.00) |
| GR Cost Reimbursement | (103,372.00) | 0.00 | (248.00) | (103,124.00) |
| Functional Cost | | | | |
| Functional Cost | 440,077,630.00 | 0.00 | 161,558.00 | 439,916,072.00 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 28,408,414.83 | 28,408,414.83 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (28,408,414.83) | 10,425.89 | 28,397,988.94 |
| 1st Allocation | 468,486,044.83 | 0.00 | 171,983.89 | 468,314,060.94 |
| Allocation Step 2 | | | | |
| Inbound- All Others | 85,111.02 | 85,111.02 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (85,111.02) | 31.24 | 85,079.78 |
| 2nd Allocation | 85,111.02 | 0.00 | 31.24 | 85,079.78 |
| Total For 27 REVENUE | | | | |
| Total Allocated | 468,571,155.85 | 0.00 | 172,015.13 | 468,399,140.72 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 219,707 | 2.1806 | 3,750.21 | | 3,750.21 | | 3,750.21 |
| TREASURER | 7,310 | 0.0726 | 124.78 | | 124.78 | | 124.78 |
| SECRETARY OF STATE | 26,427 | 0.2623 | 451.09 | | 451.09 | | 451.09 |
| REVENUE | 3,140,201 | 31.1663 | 53,600.59 | | 53,600.59 | | 53,600.59 |
| LEGISLATURE | 43,088 | 0.4276 | 735.48 | | 735.48 | 0.20 | 735.68 |
| JUDICIARY | 232,009 | 2.3027 | 3,960.20 | | 3,960.20 | 1.08 | 3,961.28 |
| GOVERNOR | 2,873 | 0.0285 | 49.04 | | 49.04 | 0.01 | 49.05 |
| LT. GOVERNOR | 718 | 0.0071 | 12.26 | | 12.26 | | 12.26 |
| AUDITOR | 9,758 | 0.0968 | 166.56 | | 166.56 | 0.05 | 166.61 |
| ATTORNEY GENERAL | 21,080 | 0.2092 | 359.82 | | 359.82 | 0.10 | 359.92 |
| AGRICULTURE | 17,667 | 0.1753 | 301.56 | | 301.56 | 0.08 | 301.64 |
| CONSERVATION | 92,780 | 0.9208 | 1,583.68 | | 1,583.68 | 0.43 | 1,584.11 |
| ECONOMIC DEVELOPMENT | 28,364 | 0.2815 | 484.15 | | 484.15 | 0.13 | 484.28 |
| EDUCATION | 1,078,554 | 10.7045 | 18,410.01 | | 18,410.01 | 5.04 | 18,415.05 |
| HIGHER EDUCATION | 1,159,025 | 11.5032 | 19,783.58 | | 19,783.58 | 5.42 | 19,789.00 |
| HEALTH | 126,404 | 1.2545 | 2,157.61 | | 2,157.61 | 0.59 | 2,158.20 |
| HIGHWAYS | 333,126 | 3.3062 | 5,686.18 | | 5,686.18 | 1.56 | 5,687.74 |
| LABOR | 47,642 | 0.4728 | 813.21 | | 813.21 | 0.22 | 813.43 |
| MENTAL HEALTH | 719,499 | 7.1409 | 12,281.24 | | 12,281.24 | 3.36 | 12,284.60 |
| NATURAL RESOURCES | 123,527 | 1.2260 | 2,108.50 | | 2,108.50 | 0.58 | 2,109.08 |
| PUBLIC SAFETY | 151,874 | 1.5073 | 2,592.36 | | 2,592.36 | 0.71 | 2,593.07 |
| SOCIAL SERVICES | 1,755,048 | 17.4186 | 29,957.19 | | 29,957.19 | 8.22 | 29,965.41 |
| CORRECTIONS | 739,028 | 7.3347 | 12,614.59 | | 12,614.59 | 3.46 | 12,618.05 |
| SubTotal | 10,075,709 | 100.0000 | 171,983.89 | | 171,983.89 | 31.24 | 172,015.13 |
| TOTAL | 10,075,709 | 100.0000 | 171,983.89 | | 171,983.89 | 31.24 | 172,015.13 |

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Fiscal Year 2004 SWCAP Revised
 2004 Version 1.0004-1

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 468,314,060.94 | | 468,314,060.94 | 85,079.78 | 468,399,140.72 |
| SubTotal | 100 | 100.0000 | 468,314,060.94 | | 468,314,060.94 | 85,079.78 | 468,399,140.72 |
| TOTAL | 100 | 100.0000 | 468,314,060.94 | | 468,314,060.94 | 85,079.78 | 468,399,140.72 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department REVENUE

| Receiving Department | Total | CASHIER | GENERAL GOV'T |
|----------------------|-----------------------|-------------------|-----------------------|
| COMM. OF ADMIN. | 3,750.21 | 3,750.21 | 0.00 |
| TREASURER | 124.78 | 124.78 | 0.00 |
| SECRETARY OF STATE | 451.09 | 451.09 | 0.00 |
| REVENUE | 53,600.59 | 53,600.59 | 0.00 |
| LEGISLATURE | 735.68 | 735.68 | 0.00 |
| JUDICIARY | 3,961.28 | 3,961.28 | 0.00 |
| GOVERNOR | 49.05 | 49.05 | 0.00 |
| LT. GOVERNOR | 12.26 | 12.26 | 0.00 |
| AUDITOR | 166.61 | 166.61 | 0.00 |
| ATTORNEY GENERAL | 359.92 | 359.92 | 0.00 |
| AGRICULTURE | 301.64 | 301.64 | 0.00 |
| CONSERVATION | 1,584.11 | 1,584.11 | 0.00 |
| ECONOMIC DEVELOPMENT | 484.28 | 484.28 | 0.00 |
| EDUCATION | 18,415.05 | 18,415.05 | 0.00 |
| HIGHER EDUCATION | 19,789.00 | 19,789.00 | 0.00 |
| HEALTH | 2,158.20 | 2,158.20 | 0.00 |
| HIGHWAYS | 5,687.74 | 5,687.74 | 0.00 |
| LABOR | 813.43 | 813.43 | 0.00 |
| MENTAL HEALTH | 12,284.60 | 12,284.60 | 0.00 |
| NATURAL RESOURCES | 2,109.08 | 2,109.08 | 0.00 |
| PUBLIC SAFETY | 2,593.07 | 2,593.07 | 0.00 |
| SOCIAL SERVICES | 29,965.41 | 29,965.41 | 0.00 |
| CORRECTIONS | 12,618.05 | 12,618.05 | 0.00 |
| ALL OTHER | 468,399,140.72 | 0.00 | 468,399,140.72 |
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | 468,571,155.85 | 172,015.13 | 468,399,140.72 |

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
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SCHEDULE

| | |
|-------------------|-------|
| SUMMARY DATA..... | A.001 |
|-------------------|-------|

BUILDING USE I

| | |
|---|-------|
| Nature and Extent of Services | 1 |
| Total Costs to be Allocated | 1.2 |
| Costs to be Allocated by Activity (Cost Pool) | 1.3 |
| Detail Activity Allocation - Broadway | 1.4.1 |
| Detail Activity Allocation - Capitol | 1.4.2 |
| Detail Activity Allocation - Truman | 1.4.3 |
| Detail Activity Allocation - Supreme Court | 1.4.4 |
| Detail Activity Allocation - Springfield | 1.4.5 |
| Cost Allocation Summary | 1.5 |

BUILDING USE II

| | |
|---|-------|
| Nature and Extent of Services | 2 |
| Total Costs to be Allocated | 2.2 |
| Costs to be Allocated by Activity (Cost Pool) | 2.3 |
| Detail Activity Allocation - Wainwright | 2.4.1 |
| Detail Activity Allocation - Midtown | 2.4.2 |
| Detail Activity Allocation - Jefferson | 2.4.3 |
| Detail Activity Allocation - National Guard Complex | 2.4.4 |
| Detail Activity Allocation - EDP/Health Lab | 2.4.5 |
| Cost Allocation Summary | 2.5 |

BUILDING USE III

| | |
|---|-------|
| Nature and Extent of Services | 3 |
| Total Costs to be Allocated | 3.2 |
| Costs to be Allocated by Activity (Cost Pool) | 3.3 |
| Detail Activity Allocation - Mo. Blvd. | 3.4.1 |
| Detail Activity Allocation - Fletcher Daniels | 3.4.2 |
| Detail Activity Allocation - St. Joseph | 3.4.3 |
| Detail Activity Allocation - Kirkpatrick Information Center ... | 3.4.4 |
| Detail Activity Allocation - DEQ Lab | 3.4.5 |
| Cost Allocation Summary | 3.5 |

BUILDING USE IV

| | |
|--|-------|
| Nature and Extent of Services | 4 |
| Total Costs to be Allocated | 4.2 |
| Costs to be Allocated by Activity (Cost Pool) | 4.3 |
| Detail Activity Allocation - Professional Registration | 4.4.1 |
| Detail Activity Allocation - Mental Health | 4.4.2 |
| Detail Activity Allocation - Howerton | 4.4.3 |
| Detail Activity Allocation - D&C Warehouse | 4.4.4 |
| Detail Activity Allocation - Penrose Family Center | 4.4.5 |
| Cost Allocation Summary | 4.5 |

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
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|---|-----------------|
| BUILDING USE V | |
| Nature and Extent of Services | 5 |
| Total Costs to be Allocated | 5.2 |
| Costs to be Allocated by Activity (Cost Pool) | 5.3 |
| Detail Activity Allocation - Ag Feed/Seed Lab | 5.4.1 |
| Detail Activity Allocation - Mill Creek | 5.4.2 |
| Cost Allocation Summary | 5.5 |
| EQUIPMENT USE | |
| Nature and Extent of Services | 6 |
| Total Costs to be Allocated | 6.2 |
| Costs to be Allocated by Activity (Cost Pool) | 6.3 |
| Detail Activity Allocation - Equipment Use | 6.4.1 |
| Detail Activity Allocation - BPB Equipment | 6.4.2 |
| Cost Allocation Summary | 6.5 |
| RETIREMENT/GROUP INSURANCE | |
| Nature and Extent of Services | 7 |
| Total Costs to be Allocated | 7.2 |
| Costs to be Allocated by Activity (Cost Pool) | 7.3 |
| Detail Activity Allocation - Retirement/Group Insurance | 7.4.1 |
| Cost Allocation Summary | 7.5 |
| OASDHI | |
| Nature and Extent of Services | 8 |
| Total Costs to be Allocated | 8.2 |
| Costs to be Allocated by Activity (Cost Pool) | 8.3 |
| Detail Activity Allocation - OASDHI | 8.4.1 |
| Cost Allocation Summary | 8.5 |
| BUILDING RENTAL | |
| Nature and Extent of Services | 9 |
| Total Costs to be Allocated | 9.2 |
| Costs to be Allocated by Activity (Cost Pool) | 9.3 |
| Detail Activity Allocation - Building Rental | 9.4.1 |
| Cost Allocation Summary | 9.5 |
| WORKERS' COMPENSATION | |
| Nature and Extent of Services | 10 |
| Total Costs to be Allocated | 10.2 |
| Costs to be Allocated by Activity (Cost Pool) | 10.3 |
| Detail Activity Allocation - Workers' Compensation | 10.4.1 |
| Cost Allocation Summary | 10.5 |

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS (CONTINUED)

SCHEDULE

UNEMPLOYMENT COMPENSATION

| | |
|--|--------|
| Nature and Extent of Services | 11 |
| Total Costs to be Allocated | 11.2 |
| Costs to be Allocated by Activity (Cost Pool) | 11.3 |
| Detail Activity Allocation - Unemployment Compensation | 11.4.1 |
| Cost Allocation Summary | 11.5 |

INSURANCE

| | |
|---|--------|
| Nature and Extent of Services | 12 |
| Total Costs to be Allocated | 12.2 |
| Costs to be Allocated by Activity (Cost Pool) | 12.3 |
| Detail Activity Allocation - Auto Claim | 12.4.1 |
| Detail Activity Allocation - Aircraft Liability | 12.4.2 |
| Detail Activity Allocation - Surety Bonds | 12.4.3 |
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| Cost Allocation Summary | 12.5 |

BOARD OF PUBLIC BUILDINGS I

| | |
|---|--------|
| Nature and Extent of Services | 13 |
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| Detail Activity Allocation - Fletcher Daniels | 13.4.1 |
| Detail Activity Allocation - Springfield | 13.4.2 |
| Detail Activity Allocation - Wainwright | 13.4.3 |
| Detail Activity Allocation - Truman | 13.4.4 |
| Detail Activity Allocation - Midtown | 13.4.5 |
| Cost Allocation Summary | 13.5 |

BOARD OF PUBLIC BUILDINGS II

| | |
|---|--------|
| Nature and Extent of Services | 14 |
| Total Costs to be Allocated | 14.2 |
| Costs to be Allocated by Activity (Cost Pool) | 14.3 |
| Detail Activity Allocation - St. Joseph | 14.4.1 |
| Detail Activity Allocation - Kirkpatrick Information Center ... | 14.4.2 |
| Detail Activity Allocation - Mill Creek | 14.4.3 |
| Cost Allocation Summary | 14.5 |

COMMISSIONER OF ADMINISTRATION

| | |
|---|--------|
| Nature and Extent of Services | 15 |
| Total Costs to be Allocated | 15.2 |
| Costs to be Allocated by Activity (Cost Pool) | 15.3 |
| Detail Activity Allocation - Departmental | 15.4.1 |
| Detail Activity Allocation - Section II | 15.4.2 |
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| | |
|---|--------|
| Nature and Extent of Services | 17 |
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| | |
|---|--------|
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| | |
|--|--------|
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|---|--------|
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| Total Costs to be Allocated | 21.2 |
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| Detail Activity Allocation - Personnel Services | 21.4.1 |
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| Detail Activity Allocation - Operating | 22.4.1 |
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| Detail Activity Allocation - Risk Management | 23.4.1 |
| Detail Activity Allocation - Mail Services | 23.4.2 |
| Detail Activity Allocation - Section II | 23.4.3 |
| Detail Activity Allocation - Other | 23.4.4 |
| Cost Allocation Summary | 23.5 |
| TREASURER | |
| Nature and Extent of Services | 24 |
| Total Costs to be Allocated | 24.2 |
| Costs to be Allocated by Activity (Cost Pool) | 24.3 |
| Detail Activity Allocation - Disbursements | 24.4.1 |
| Detail Activity Allocation - General Government | 24.4.2 |
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| | <u>SCHEDULE</u> |
|---|-----------------|
| SECURITY | |
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| Detail Activity Allocation - Security | 26.4.1 |
| Cost Allocation Summary | 26.5 |
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| Total Costs to be Allocated | 27.2 |
| Costs to be Allocated by Activity (Cost Pool) | 27.3 |
| Detail Activity Allocation - Cashier | 27.4.1 |
| Detail Activity Allocation - General Government | 27.4.2 |
| Cost Allocation Summary | 27.5 |

State of Missouri
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| Grantee Departments | BUILDING USE I | BUILDING USE II | BUILDING USE III | BUILDING USE IV | BUILDING USE V | EQUIPMENT USE | RETIREMENT/GROUP |
|----------------------|----------------|-----------------|------------------|-----------------|----------------|---------------|------------------|
| LEGISLATURE | 530,766.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| JUDICIARY | 44,479.68 | 66,059.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| GOVERNOR | 29,882.82 | 10,675.48 | 5,725.62 | 0.00 | 0.00 | 0.00 | 0.00 |
| LT. GOVERNOR | 8,183.28 | 2,652.51 | 1,523.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| AUDITOR | 60,873.88 | 0.00 | 4,557.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| ATTORNEY GENERAL | 64,013.54 | 23,848.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| AGRICULTURE | 0.00 | 0.00 | 43,414.00 | 0.00 | 41,785.00 | 0.00 | 0.00 |
| INSURANCE | 133,292.41 | 3,051.94 | 2,909.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| CONSERVATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 226,119.81 | 8,792.26 | 12,736.59 | 46,582.00 | 0.00 | 0.00 | 0.00 |
| EDUCATION | 0.00 | 128,783.54 | 18,414.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| HIGHER EDUCATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| HEALTH | 9,850.82 | 115,351.53 | 33,471.56 | 0.00 | 47,454.92 | 0.00 | 0.00 |
| HIGHWAYS | 36,034.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LABOR | 0.00 | 29,122.57 | 7,403.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| MENTAL HEALTH | 1,082.97 | 0.00 | 0.00 | 103,006.00 | 0.00 | 0.00 | 0.00 |
| NATURAL RESOURCES | 63,224.83 | 109,020.33 | 69,307.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PUBLIC SAFETY | 74,149.77 | 160,026.41 | 16,941.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| SOCIAL SERVICES | 110,792.10 | 326,378.41 | 261,887.48 | 236,924.00 | 0.00 | 0.00 | 0.00 |
| CORRECTIONS | 0.00 | 27,838.18 | 0.00 | 0.00 | 103,211.08 | 0.00 | 0.00 |
| ALL OTHER | 44,484.76 | 997.53 | 8,236.69 | 0.00 | 0.00 | 0.00 | 0.00 |
| SubTotal | 1,437,231.67 | 1,012,598.50 | 486,527.65 | 386,512.00 | 192,451.00 | 0.00 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unallocated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 1,437,231.67 | 1,012,598.50 | 486,527.65 | 386,512.00 | 192,451.00 | 0.00 | 0.00 |



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Detail

| Grantee Departments | OASDHI | BUILDING RENTAL | WORKER'S | UNEMPLOYMENT | INSURANCE | BOARD OF PUBLIC | BOARD OF PUBLIC |
|----------------------|--------|-----------------|---------------|--------------|------------|-----------------|-----------------|
| LEGISLATURE | 0.00 | 0.00 | 31,691.87 | 0.00 | 507.24 | 0.00 | 0.00 |
| JUDICIARY | 0.00 | 0.00 | 1,202,419.67 | 0.00 | 2,780.09 | 302,962.29 | 0.00 |
| GOVERNOR | 0.00 | 0.00 | 0.00 | 0.00 | 24.25 | 58,602.77 | 0.00 |
| LT. GOVERNOR | 0.00 | 0.00 | 0.00 | 0.00 | 6.24 | 18,843.76 | 0.00 |
| AUDITOR | 0.00 | 0.00 | 2,592.71 | 0.00 | 103.94 | 144,983.82 | 0.00 |
| ATTORNEY GENERAL | 0.00 | 0.00 | 11,273.24 | 0.00 | 316.74 | 153,857.58 | 0.00 |
| AGRICULTURE | 0.00 | 0.00 | 58,143.36 | 0.00 | 810.85 | 0.00 | 0.00 |
| INSURANCE | 0.00 | 0.00 | 6,817.40 | 0.00 | 402.52 | 292,775.26 | 0.00 |
| CONSERVATION | 0.00 | 0.00 | 0.00 | 0.00 | 1,385.89 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 0.00 | 0.00 | 151,015.79 | 0.00 | 1,141.21 | 547,440.37 | 0.00 |
| EDUCATION | 0.00 | 0.00 | 414,357.93 | 0.00 | 2,244.84 | 25,523.58 | 38,432.06 |
| HIGHER EDUCATION | 0.00 | 0.00 | 1,618,163.32 | 0.00 | 23,278.40 | 0.00 | 0.00 |
| HEALTH | 0.00 | 0.00 | 413,944.06 | 0.00 | 1,497.25 | 331,838.72 | 142,679.21 |
| HIGHWAYS | 0.00 | 0.00 | 0.00 | 0.00 | 4,813.89 | 71,917.85 | 0.00 |
| LABOR | 0.00 | 0.00 | 386,237.75 | 0.00 | 1,498.26 | 133,562.71 | 22,597.02 |
| MENTAL HEALTH | 0.00 | 0.00 | 6,582,077.94 | 0.00 | 7,739.74 | 6,818.59 | 0.00 |
| NATURAL RESOURCES | 0.00 | 0.00 | 748,116.21 | 0.00 | 1,827.47 | 0.00 | 0.00 |
| PUBLIC SAFETY | 0.00 | 0.00 | 1,193,235.28 | 0.00 | 120,799.00 | 248,200.35 | 19,319.96 |
| SOCIAL SERVICES | 0.00 | 0.00 | 2,357,692.13 | 0.00 | 6,600.30 | 2,818,865.21 | 205,207.35 |
| CORRECTIONS | 0.00 | 0.00 | 5,456,479.60 | 0.00 | 9,255.63 | 127,672.19 | 239,043.51 |
| ALL OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 108,209.73 | 0.00 |
| SubTotal | 0.00 | 0.00 | 20,634,258.26 | 0.00 | 187,033.75 | 5,392,074.78 | 667,279.11 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unallocated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 0.00 | 0.00 | 20,634,258.26 | 0.00 | 187,033.75 | 5,392,074.78 | 667,279.11 |

State of Missouri
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Allocated Costs By Department

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| Grantee Departments | COMM. OF ADMIN. | INFORMATION SERVICES | BUDGET AND PLANNING | ACCOUNTING | FACILITIES MANAGEMENT | DESIGN AND | PERSONNEL |
|----------------------|-----------------|----------------------|---------------------|--------------|-----------------------|--------------|--------------|
| LEGISLATURE | 0.00 | 38,237.75 | 0.00 | 17,458.01 | 1,718,509.61 | 0.00 | 0.00 |
| JUDICIARY | 0.00 | 164,328.38 | 32,817.38 | 73,788.50 | 344,940.98 | 0.00 | 0.00 |
| GOVERNOR | 0.00 | 29,269.95 | 40,877.79 | 1,232.57 | 302,499.09 | 0.00 | 0.00 |
| LT. GOVERNOR | 0.00 | 8,932.51 | 2,743.24 | 244.64 | 26,495.71 | 0.00 | 0.00 |
| AUDITOR | 0.00 | 7,852.95 | 12,158.34 | 3,562.01 | 17,144.27 | 0.00 | 0.00 |
| ATTORNEY GENERAL | 0.00 | 29,736.94 | 4,097.95 | 13,634.76 | 605,066.49 | 0.00 | 0.00 |
| AGRICULTURE | 0.00 | 50,668.07 | 39,048.96 | 23,535.97 | 658,642.37 | 0.00 | 35,585.00 |
| INSURANCE | 0.00 | 16,159.59 | 12,801.83 | 7,425.28 | 0.00 | 0.00 | 14,519.65 |
| CONSERVATION | 0.00 | 227,531.46 | 10,058.58 | 105,837.95 | 0.00 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 0.00 | 139,288.69 | 76,065.89 | 64,481.85 | 261,197.03 | 0.00 | 146,386.45 |
| EDUCATION | 0.00 | 870,249.62 | 113,353.75 | 409,310.11 | 876,540.25 | 0.00 | 0.00 |
| HIGHER EDUCATION | 0.00 | 13,848.93 | 59,911.20 | 6,458.87 | 0.00 | 0.00 | 0.00 |
| HEALTH | 0.00 | 384,049.36 | 93,270.45 | 178,113.84 | 347,054.77 | 0.00 | 220,412.81 |
| HIGHWAYS | 0.00 | 1,393,628.68 | 57,642.09 | 634,582.66 | 0.00 | 0.00 | 0.00 |
| LABOR | 0.00 | 123,163.99 | 34,680.08 | 57,151.31 | 253,891.15 | 0.00 | 110,920.50 |
| MENTAL HEALTH | 0.00 | 462,533.59 | 91,306.15 | 208,374.40 | 551,061.98 | 0.00 | 1,016,850.41 |
| NATURAL RESOURCES | 0.00 | 320,084.66 | 51,241.17 | 146,183.49 | 1,190,426.73 | 0.00 | 200,180.53 |
| PUBLIC SAFETY | 0.00 | 283,339.80 | 98,011.88 | 129,371.17 | 3,643.20 | 0.00 | 231,838.08 |
| SOCIAL SERVICES | 0.00 | 733,833.01 | 169,336.35 | 331,425.03 | 1,550,848.88 | 0.00 | 988,406.23 |
| CORRECTIONS | 0.00 | 658,000.78 | 61,875.50 | 298,636.28 | 0.00 | 0.00 | 1,340,804.88 |
| ALL OTHER | 2,299,006.13 | 56,778,718.95 | 835,907.67 | 80,479.28 | 1,444,421.30 | 8,623,943.74 | 154,551.18 |
| SubTotal | 2,299,006.13 | 62,733,457.66 | 1,897,206.25 | 2,791,287.98 | 10,152,383.81 | 8,623,943.74 | 4,460,455.72 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unallocated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 2,299,006.13 | 62,733,457.66 | 1,897,206.25 | 2,791,287.98 | 10,152,383.81 | 8,623,943.74 | 4,460,455.72 |

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

Fiscal Year 2004 SWCAP CF Revised

2004

Version 1.0002-1

Detail

| Grantee Departments | PURCHASING | GENERAL SERVICES | TREASURER | SECRETARY OF STATE | SECURITY | REVENUE | Total Allocated |
|----------------------|--------------|------------------|--------------|--------------------|------------|----------------|-----------------|
| LEGISLATURE | 0.00 | 20,238.05 | 582.27 | 19,801.13 | 184,184.86 | 735.68 | 2,562,713.15 |
| JUDICIARY | 0.00 | 38,427.50 | 2,502.34 | 426,784.78 | 17,721.25 | 3,961.29 | 2,723,973.29 |
| GOVERNOR | 74.57 | 3,698.47 | 40.73 | 1,015.92 | 10,458.44 | 49.05 | 494,127.52 |
| LT. GOVERNOR | 2.04 | 3,749.67 | 8.13 | 2,513.03 | 2,033.58 | 12.26 | 77,944.41 |
| AUDITOR | 619.24 | 8,128.23 | 119.58 | 50,099.90 | 36,314.05 | 166.61 | 349,276.66 |
| ATTORNEY GENERAL | 3,568.82 | 3,937.65 | 452.83 | 584,623.50 | 48,806.08 | 359.92 | 1,547,594.69 |
| AGRICULTURE | 7,536.79 | 3,617.14 | 771.55 | 35,360.43 | 36,314.05 | 301.64 | 1,035,535.18 |
| INSURANCE | 3,200.20 | 8,677.68 | 246.08 | 126,791.41 | 40,671.74 | 0.00 | 669,742.30 |
| CONSERVATION | 53,746.37 | 18,314.63 | 3,464.77 | 15,202.84 | 0.00 | 1,584.11 | 437,126.60 |
| ECONOMIC DEVELOPMENT | 61,482.64 | 19,089.55 | 2,121.04 | 121,676.23 | 63,331.70 | 484.28 | 1,949,433.38 |
| EDUCATION | 299,210.53 | 21,089.30 | 13,251.86 | 93,141.95 | 106,908.56 | 18,415.06 | 3,449,227.10 |
| HIGHER EDUCATION | 34,064.61 | 207,746.26 | 210.89 | 26,520.35 | 0.00 | 19,789.01 | 2,009,991.84 |
| HEALTH | 194,884.47 | 18,534.41 | 5,848.17 | 299,886.44 | 22,369.45 | 2,158.20 | 2,862,670.44 |
| HIGHWAYS | 0.00 | 63,615.88 | 21,221.70 | 34,968.32 | 170,240.25 | 5,687.74 | 2,494,353.38 |
| LABOR | 12,848.94 | 9,688.44 | 1,875.50 | 261,941.67 | 0.00 | 813.43 | 1,447,396.35 |
| MENTAL HEALTH | 193,785.82 | 88,670.29 | 7,043.30 | 91,733.96 | 0.00 | 12,284.61 | 9,424,369.75 |
| NATURAL RESOURCES | 38,771.74 | 18,616.82 | 4,874.14 | 147,145.04 | 102,260.37 | 2,109.08 | 3,213,389.61 |
| PUBLIC SAFETY | 110,918.25 | 50,706.65 | 4,314.60 | 188,226.60 | 30,503.80 | 2,593.07 | 2,966,139.14 |
| SOCIAL SERVICES | 304,719.22 | 80,602.70 | 30,726.00 | 732,196.19 | 98,774.21 | 29,965.42 | 11,375,180.22 |
| CORRECTIONS | 453,477.35 | 105,684.59 | 10,019.81 | 516,558.22 | 0.00 | 12,618.05 | 9,421,175.65 |
| ALL OTHER | 3,732,357.40 | 9,014,510.23 | 3,088,771.79 | 23,840,503.38 | 7,262.81 | 468,399,256.77 | 578,461,619.34 |
| SubTotal | 5,505,269.00 | 9,807,344.14 | 3,198,467.08 | 27,616,691.29 | 978,155.20 | 468,513,345.28 | 638,972,980.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unallocated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 5,505,269.00 | 9,807,344.14 | 3,198,467.08 | 27,616,691.29 | 978,155.20 | 468,513,345.28 | 638,972,980.00 |



All Monetary Values Are \$ Dollars
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DRAFT

Schedule A.004 Inverted

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State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

| Grantee Departments | Roll Forward | Cost With Roll Forward | Adjustments | Proposed Costs |
|----------------------|--------------|------------------------|-------------|----------------|
| LEGISLATURE | 0.00 | 2,562,713.15 | 0.00 | 2,562,713.15 |
| JUDICIARY | 0.00 | 2,723,973.29 | 0.00 | 2,723,973.29 |
| GOVERNOR | 0.00 | 494,127.52 | 0.00 | 494,127.52 |
| LT. GOVERNOR | 0.00 | 77,944.41 | 0.00 | 77,944.41 |
| AUDITOR | 0.00 | 349,276.66 | 0.00 | 349,276.66 |
| ATTORNEY GENERAL | 0.00 | 1,547,594.69 | 0.00 | 1,547,594.69 |
| AGRICULTURE | 0.00 | 1,035,535.18 | 0.00 | 1,035,535.18 |
| INSURANCE | 0.00 | 669,742.30 | 0.00 | 669,742.30 |
| CONSERVATION | 0.00 | 437,126.60 | 0.00 | 437,126.60 |
| ECONOMIC DEVELOPMENT | 0.00 | 1,949,433.38 | 0.00 | 1,949,433.38 |
| EDUCATION | 0.00 | 3,449,227.10 | 0.00 | 3,449,227.10 |
| HIGHER EDUCATION | 0.00 | 2,009,991.84 | 0.00 | 2,009,991.84 |
| HEALTH | 0.00 | 2,862,670.44 | 0.00 | 2,862,670.44 |
| HIGHWAYS | 0.00 | 2,494,353.38 | 0.00 | 2,494,353.38 |
| LABOR | 0.00 | 1,447,396.35 | 0.00 | 1,447,396.35 |
| MENTAL HEALTH | 0.00 | 9,424,369.75 | 0.00 | 9,424,369.75 |
| NATURAL RESOURCES | 0.00 | 3,213,389.61 | 0.00 | 3,213,389.61 |
| PUBLIC SAFETY | 0.00 | 2,966,139.14 | 0.00 | 2,966,139.14 |
| SOCIAL SERVICES | 0.00 | 11,375,180.22 | 0.00 | 11,375,180.22 |
| CORRECTIONS | 0.00 | 9,421,175.65 | 0.00 | 9,421,175.65 |
| ALL OTHER | 0.00 | 578,461,619.34 | 0.00 | 578,461,619.34 |
| SubTotal | 0.00 | 638,972,980.00 | 0.00 | 638,972,980.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 |
| Unallocated | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 0.00 | 638,972,980.00 | 0.00 | 638,972,980.00 |



SCHEDULE 1
CF 2004

STATE OF MISSOURI

BUILDING USE I

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

| <u>Building</u> | <u>Construction Cost</u> |
|-----------------|--------------------------|
| Broadway | \$ 4,012,888 |
| Capitol | 34,138,079 |
| Truman | 64,577,316 |
| Supreme Court | 2,979,149 |
| Springfield | 6,348,630 |

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

Interest cost related to the Truman Building (Series A 1985 Refunding Bonds and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 1.3.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE I

Fiscal Year 2004 SWCAP CF Revised
2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|---------------------|----------------|-----------|---------------------|
| Expenditures Per Financial Statement: | 2,848,808.00 | | | 2,848,808.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | <u>2,848,808.00</u> | <u>0.00</u> | | <u>2,848,808.00</u> |



State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

| | Total | General & Admin | BROADWAY | CAPITOL | TRUMAN |
|-----------------------------|--------------|-----------------|-----------|------------|--------------|
| Other Expense & Cost | | | | | |
| Building Use Charges | 2,241,122.00 | 0.00 | 80,258.00 | 682,762.00 | 1,291,546.00 |
| Interest Charges | 607,686.00 | 0.00 | 0.00 | 0.00 | 607,686.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 2,848,808.00 | 0.00 | 80,258.00 | 682,762.00 | 1,899,232.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 2,848,808.00 | 0.00 | 80,258.00 | 682,762.00 | 1,899,232.00 |
| Allocation Step 1 | | | | | |
| 1st Allocation | 2,848,808.00 | 0.00 | 80,258.00 | 682,762.00 | 1,899,232.00 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total For 01 BUILDING USE I | | | | | |
| Total Allocated | 2,848,808.00 | 0.00 | 80,258.00 | 682,762.00 | 1,899,232.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

| | SUPREME COURT | SPRINGFIELD |
|-----------------------------|---------------|-------------|
| Other Expense & Cost | | |
| Building Use Charges | 59,583.00 | 126,973.00 |
| Interest Charges | 0.00 | 0.00 |
| Departmental Totals | | |
| Total Expenditures | 59,583.00 | 126,973.00 |
| Deductions | | |
| Total Deductions | 0.00 | 0.00 |
| Functional Cost | 59,583.00 | 126,973.00 |
| Allocation Step 1 | | |
| 1st Allocation | 59,583.00 | 126,973.00 |
| Allocation Step 2 | | |
| 2nd Allocation | 0.00 | 0.00 |
| Total For 01 BUILDING USE I | | |
| Total Allocated | 59,583.00 | 126,973.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - BROADWAY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 261 | 0.2717 | 218.04 | | 218.04 | | 218.04 |
| ATTORNEY GENERAL | 50,091 | 52.1384 | 41,845.29 | | 41,845.29 | | 41,845.29 |
| SOCIAL SERVICES | 45,721 | 47.5899 | 38,194.67 | | 38,194.67 | | 38,194.67 |
| SubTotal | 96,073 | 100.0000 | 80,258.00 | | 80,258.00 | | 80,258.00 |
| TOTAL | 96,073 | 100.0000 | 80,258.00 | | 80,258.00 | | 80,258.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

Activity - CAPITOL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 1,745 | 0.7689 | 5,249.93 | | 5,249.93 | | 5,249.93 |
| BUDGET AND PLANNING | 7,110 | 3.1330 | 21,390.84 | | 21,390.84 | | 21,390.84 |
| DESIGN AND CONSTRUCTION | 165 | 0.0727 | 496.41 | | 496.41 | | 496.41 |
| TREASURER | 1,781 | 0.7848 | 5,358.24 | | 5,358.24 | | 5,358.24 |
| SECRETARY OF STATE | 1,556 | 0.6856 | 4,681.32 | | 4,681.32 | | 4,681.32 |
| SECURITY | 214 | 0.0943 | 643.83 | | 643.83 | | 643.83 |
| LEGISLATURE | 176,419 | 77.7381 | 530,766.68 | | 530,766.68 | | 530,766.68 |
| GOVERNOR | 9,678 | 4.2646 | 29,116.82 | | 29,116.82 | | 29,116.82 |
| LT. GOVERNOR | 2,720 | 1.1986 | 8,183.28 | | 8,183.28 | | 8,183.28 |
| AUDITOR | 1,760 | 0.7755 | 5,295.06 | | 5,295.06 | | 5,295.06 |
| NATURAL RESOURCES | 21,015 | 9.2602 | 63,224.83 | | 63,224.83 | | 63,224.83 |
| ALL OTHER | 2,777 | 1.2237 | 8,354.76 | | 8,354.76 | | 8,354.76 |
| SubTotal | 226,940 | 100.0000 | 682,762.00 | | 682,762.00 | | 682,762.00 |
| TOTAL | 226,940 | 100.0000 | 682,762.00 | | 682,762.00 | | 682,762.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - TRUMAN

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 13,189 | 2.5555 | 48,535.20 | | 48,535.20 | | 48,535.20 |
| INFORMATION SERVICES | 48,524 | 9.4021 | 178,567.16 | | 178,567.16 | | 178,567.16 |
| ACCOUNTING | 15,258 | 2.9564 | 56,149.08 | | 56,149.08 | | 56,149.08 |
| FACILITIES MANAGEMENT | 11,223 | 2.1746 | 41,300.38 | | 41,300.38 | | 41,300.38 |
| DESIGN AND CONSTRUCTION | 20,172 | 3.9086 | 74,232.47 | | 74,232.47 | | 74,232.47 |
| PERSONNEL | 19,131 | 3.7068 | 70,401.62 | | 70,401.62 | | 70,401.62 |
| PURCHASING | 11,747 | 2.2761 | 43,228.69 | | 43,228.69 | | 43,228.69 |
| GENERAL SERVICES | 11,541 | 2.2362 | 42,470.61 | | 42,470.61 | | 42,470.61 |
| TREASURER | 17,988 | 3.4854 | 66,195.41 | | 66,195.41 | | 66,195.41 |
| SECURITY | 3,161 | 0.6125 | 11,632.40 | | 11,632.40 | | 11,632.40 |
| REVENUE | 193,009 | 37.3977 | 710,268.52 | | 710,268.52 | | 710,268.52 |
| AUDITOR | 14,213 | 2.7539 | 52,303.50 | | 52,303.50 | | 52,303.50 |
| INSURANCE | 36,221 | 7.0182 | 133,292.41 | | 133,292.41 | | 133,292.41 |
| ECONOMIC DEVELOPMENT | 61,446 | 11.9059 | 226,119.81 | | 226,119.81 | | 226,119.81 |
| HIGHWAYS | 9,792 | 1.8973 | 36,034.32 | | 36,034.32 | | 36,034.32 |
| PUBLIC SAFETY | 18,722 | 3.6276 | 68,896.52 | | 68,896.52 | | 68,896.52 |
| SOCIAL SERVICES | 944 | 0.1829 | 3,473.90 | | 3,473.90 | | 3,473.90 |
| ALL OTHER | 9,818 | 1.9023 | 36,130.00 | | 36,130.00 | | 36,130.00 |
| SubTotal | 516,099 | 100.0000 | 1,899,232.00 | | 1,899,232.00 | | 1,899,232.00 |
| TOTAL | 516,099 | 100.0000 | 1,899,232.00 | | 1,899,232.00 | | 1,899,232.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

Activity - SUPREME COURT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| JUDICIARY | 35,411 | 74.6516 | 44,479.68 | | 44,479.68 | | 44,479.68 |
| ATTORNEY GENERAL | 12,024 | 25.3484 | 15,103.32 | | 15,103.32 | | 15,103.32 |
| SubTotal | 47,435 | 100.0000 | 59,583.00 | | 59,583.00 | | 59,583.00 |
| TOTAL | 47,435 | 100.0000 | 59,583.00 | | 59,583.00 | | 59,583.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - SPRINGFIELD

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 5,309 | 6.4966 | 8,248.89 | | 8,248.89 | | 8,248.89 |
| SECRETARY OF STATE | 1,407 | 1.7217 | 2,186.14 | | 2,186.14 | | 2,186.14 |
| REVENUE | 12,950 | 15.8468 | 20,121.15 | | 20,121.15 | | 20,121.15 |
| GOVERNOR | 493 | 0.6033 | 766.00 | | 766.00 | | 766.00 |
| AUDITOR | 2,108 | 2.5795 | 3,275.32 | | 3,275.32 | | 3,275.32 |
| ATTORNEY GENERAL | 4,547 | 5.5641 | 7,064.93 | | 7,064.93 | | 7,064.93 |
| HEALTH | 6,340 | 7.7582 | 9,850.82 | | 9,850.82 | | 9,850.82 |
| MENTAL HEALTH | 697 | 0.8529 | 1,082.97 | | 1,082.97 | | 1,082.97 |
| PUBLIC SAFETY | 3,381 | 4.1373 | 5,253.25 | | 5,253.25 | | 5,253.25 |
| SOCIAL SERVICES | 44,488 | 54.4396 | 69,123.53 | | 69,123.53 | | 69,123.53 |
| SubTotal | 81,720 | 100.0000 | 126,973.00 | | 126,973.00 | | 126,973.00 |
| TOTAL | 81,720 | 100.0000 | 126,973.00 | | 126,973.00 | | 126,973.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE I

| Receiving Department | Total | BROADWAY | CAPITOL | TRUMAN | SUPREME COURT | SPRINGFIELD |
|-------------------------|---------------------|------------------|-------------------|---------------------|------------------|-------------------|
| COMM. OF ADMIN. | 53,785.13 | 0.00 | 5,249.93 | 48,535.20 | 0.00 | 0.00 |
| INFORMATION SERVICES | 178,567.16 | 0.00 | 0.00 | 178,567.16 | 0.00 | 0.00 |
| BUDGET AND PLANNING | 21,390.84 | 0.00 | 21,390.84 | 0.00 | 0.00 | 0.00 |
| ACCOUNTING | 56,149.08 | 0.00 | 0.00 | 56,149.08 | 0.00 | 0.00 |
| FACILITIES MANAGEMENT | 49,767.31 | 218.04 | 0.00 | 41,300.38 | 0.00 | 8,248.89 |
| DESIGN AND CONSTRUCTION | 74,728.88 | 0.00 | 496.41 | 74,232.47 | 0.00 | 0.00 |
| PERSONNEL | 70,401.62 | 0.00 | 0.00 | 70,401.62 | 0.00 | 0.00 |
| PURCHASING | 43,228.69 | 0.00 | 0.00 | 43,228.69 | 0.00 | 0.00 |
| GENERAL SERVICES | 42,470.61 | 0.00 | 0.00 | 42,470.61 | 0.00 | 0.00 |
| TREASURER | 71,553.65 | 0.00 | 5,358.24 | 66,195.41 | 0.00 | 0.00 |
| SECRETARY OF STATE | 6,867.46 | 0.00 | 4,681.32 | 0.00 | 0.00 | 2,186.14 |
| SECURITY | 12,276.23 | 0.00 | 643.83 | 11,632.40 | 0.00 | 0.00 |
| REVENUE | 730,389.67 | 0.00 | 0.00 | 710,268.52 | 0.00 | 20,121.15 |
| LEGISLATURE | 530,766.68 | 0.00 | 530,766.68 | 0.00 | 0.00 | 0.00 |
| JUDICIARY | 44,479.68 | 0.00 | 0.00 | 0.00 | 44,479.68 | 0.00 |
| GOVERNOR | 29,882.82 | 0.00 | 29,116.82 | 0.00 | 0.00 | 766.00 |
| LT. GOVERNOR | 8,183.28 | 0.00 | 8,183.28 | 0.00 | 0.00 | 0.00 |
| AUDITOR | 60,873.88 | 0.00 | 5,295.06 | 52,303.50 | 0.00 | 3,275.32 |
| ATTORNEY GENERAL | 64,013.54 | 41,845.29 | 0.00 | 0.00 | 15,103.32 | 7,064.93 |
| INSURANCE | 133,292.41 | 0.00 | 0.00 | 133,292.41 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 226,119.81 | 0.00 | 0.00 | 226,119.81 | 0.00 | 0.00 |
| HEALTH | 9,850.82 | 0.00 | 0.00 | 0.00 | 0.00 | 9,850.82 |
| HIGHWAYS | 36,034.32 | 0.00 | 0.00 | 36,034.32 | 0.00 | 0.00 |
| MENTAL HEALTH | 1,082.97 | 0.00 | 0.00 | 0.00 | 0.00 | 1,082.97 |
| NATURAL RESOURCES | 63,224.83 | 0.00 | 63,224.83 | 0.00 | 0.00 | 0.00 |
| PUBLIC SAFETY | 74,149.77 | 0.00 | 0.00 | 68,896.52 | 0.00 | 5,253.25 |
| SOCIAL SERVICES | 110,792.10 | 38,194.67 | 0.00 | 3,473.90 | 0.00 | 69,123.53 |
| ALL OTHER | 44,484.76 | 0.00 | 8,354.76 | 36,130.00 | 0.00 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 2,848,808.00 | 80,258.00 | 682,762.00 | 1,899,232.00 | 59,583.00 | 126,973.00 |

SCHEDULE 2
CF 2004

STATE OF MISSOURI

BUILDING USE II

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

| <u>Building</u> | <u>Construction Cost</u> |
|------------------------|--------------------------|
| Wainwright | \$ 17,133,558 |
| Midtown | 9,098,147 |
| Jefferson | 12,798,371 |
| National Guard Complex | 7,635,412 |
| EDP/Health Lab | 5,447,089 |

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction.

Square footage allocations for Wainwright, Midtown, Jefferson, and the EDP/Health Lab were obtained from the Division of Facilities Management. Square footage allocation for the National Guard Complex was obtained from the Department of Public Safety.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE II

Fiscal Year 2004 SWCAP CF Revised
2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|--------------|
| Expenditures Per Financial Statement: | 1,042,251.00 | | | 1,042,251.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | 1,042,251.00 | 0.00 | | 1,042,251.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

| | Total | General & Admin | WAINWRIGHT | MIDTOWN | JEFFERSON |
|------------------------------|--------------|-----------------|------------|------------|------------|
| Other Expense & Cost | | | | | |
| Building Use Charges | 1,042,251.00 | 0.00 | 342,671.00 | 181,963.00 | 255,967.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 1,042,251.00 | 0.00 | 342,671.00 | 181,963.00 | 255,967.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 1,042,251.00 | 0.00 | 342,671.00 | 181,963.00 | 255,967.00 |
| Allocation Step 1 | | | | | |
| 1st Allocation | 1,042,251.00 | 0.00 | 342,671.00 | 181,963.00 | 255,967.00 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total For 02 BUILDING USE II | | | | | |
| Total Allocated | 1,042,251.00 | 0.00 | 342,671.00 | 181,963.00 | 255,967.00 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

| | NATIONAL GUARD COMPLEX | EDP/HEALTH LAB |
|------------------------------|------------------------|----------------|
| Other Expense & Cost | | |
| Building Use Charges | 152,708.00 | 108,942.00 |
| Departmental Totals | | |
| Total Expenditures | 152,708.00 | 108,942.00 |
| Deductions | | |
| Total Deductions | 0.00 | 0.00 |
| Functional Cost | 152,708.00 | 108,942.00 |
| Allocation Step 1 | | |
| 1st Allocation | 152,708.00 | 108,942.00 |
| Allocation Step 2 | | |
| 2nd Allocation | 0.00 | 0.00 |
| Total For 02 BUILDING USE II | | |
| Total Allocated | 152,708.00 | 108,942.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - WAINWRIGHT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,306 | 0.9116 | 3,123.69 | | 3,123.69 | | 3,123.69 |
| TREASURER | 463 | 0.3232 | 1,107.40 | | 1,107.40 | | 1,107.40 |
| SECRETARY OF STATE | 1,123 | 0.7838 | 2,685.99 | | 2,685.99 | | 2,685.99 |
| REVENUE | 1,123 | 0.7838 | 2,685.99 | | 2,685.99 | | 2,685.99 |
| JUDICIARY | 27,619 | 19.2777 | 66,059.16 | | 66,059.16 | | 66,059.16 |
| GOVERNOR | 2,615 | 1.8252 | 6,254.56 | | 6,254.56 | | 6,254.56 |
| L.T. GOVERNOR | 1,109 | 0.7741 | 2,652.51 | | 2,652.51 | | 2,652.51 |
| ATTORNEY GENERAL | 9,971 | 6.9596 | 23,848.65 | | 23,848.65 | | 23,848.65 |
| INSURANCE | 1,276 | 0.8906 | 3,051.94 | | 3,051.94 | | 3,051.94 |
| ECONOMIC DEVELOPMENT | 3,676 | 2.5658 | 8,792.26 | | 8,792.26 | | 8,792.26 |
| HEALTH | 15,513 | 10.8279 | 37,104.01 | | 37,104.01 | | 37,104.01 |
| LABOR | 12,176 | 8.4987 | 29,122.57 | | 29,122.57 | | 29,122.57 |
| PUBLIC SAFETY | 2,836 | 1.9795 | 6,783.15 | | 6,783.15 | | 6,783.15 |
| SOCIAL SERVICES | 50,824 | 35.4746 | 121,560.94 | | 121,560.94 | | 121,560.94 |
| CORRECTIONS | 11,639 | 8.1239 | 27,838.18 | | 27,838.18 | | 27,838.18 |
| SubTotal | 143,269 | 100.0000 | 342,671.00 | | 342,671.00 | | 342,671.00 |
| TOTAL | 143,269 | 100.0000 | 342,671.00 | | 342,671.00 | | 342,671.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - MIDTOWN

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,920 | 2.0633 | 3,754.52 | | 3,754.52 | | 3,754.52 |
| SOCIAL SERVICES | 91,133 | 97.9367 | 178,208.48 | | 178,208.48 | | 178,208.48 |
| SubTotal | 93,053 | 100.0000 | 181,963.00 | | 181,963.00 | | 181,963.00 |
| TOTAL | 93,053 | 100.0000 | 181,963.00 | | 181,963.00 | | 181,963.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - JEFFERSON

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 1,571 | 0.8784 | 2,248.39 | | 2,248.39 | | 2,248.39 |
| FACILITIES MANAGEMENT | 2,103 | 1.1758 | 3,009.78 | | 3,009.78 | | 3,009.78 |
| GENERAL SERVICES | 1,471 | 0.8225 | 2,105.27 | | 2,105.27 | | 2,105.27 |
| REVENUE | 494 | 0.2762 | 707.00 | | 707.00 | | 707.00 |
| GOVERNOR | 3,089 | 1.7271 | 4,420.92 | | 4,420.92 | | 4,420.92 |
| EDUCATION | 89,984 | 50.3126 | 128,783.54 | | 128,783.54 | | 128,783.54 |
| HEALTH | 2,892 | 1.6170 | 4,138.98 | | 4,138.98 | | 4,138.98 |
| NATURAL RESOURCES | 76,175 | 42.5916 | 109,020.33 | | 109,020.33 | | 109,020.33 |
| PUBLIC SAFETY | 374 | 0.2091 | 535.26 | | 535.26 | | 535.26 |
| ALL OTHER | 697 | 0.3897 | 997.53 | | 997.53 | | 997.53 |
| SubTotal | 178,850 | 100.0000 | 255,967.00 | | 255,967.00 | | 255,967.00 |
| TOTAL | 178,850 | 100.0000 | 255,967.00 | | 255,967.00 | | 255,967.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - NATIONAL GUARD COMPLEX

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| PUBLIC SAFETY | 109,833 | 100.0000 | 152,708.00 | | 152,708.00 | | 152,708.00 |
| SubTotal | 109,833 | 100.0000 | 152,708.00 | | 152,708.00 | | 152,708.00 |
| TOTAL | 109,833 | 100.0000 | 152,708.00 | | 152,708.00 | | 152,708.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - EDP/HEALTH LAB

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| INFORMATION SERVICES | 3,633 | 7.5494 | 8,224.47 | | 8,224.47 | | 8,224.47 |
| HEALTH | 32,736 | 68.0257 | 74,108.54 | | 74,108.54 | | 74,108.54 |
| SOCIAL SERVICES | 11,754 | 24.4249 | 26,608.99 | | 26,608.99 | | 26,608.99 |
| SubTotal | 48,123 | 100.0000 | 108,942.00 | | 108,942.00 | | 108,942.00 |
| TOTAL | 48,123 | 100.0000 | 108,942.00 | | 108,942.00 | | 108,942.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records



State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE II

| Receiving Department | Total | WAINWRIGHT | MIDTOWN | JEFFERSON | NATIONAL GUARD | EDP/HEALTH LAB |
|-----------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| COMM. OF ADMIN. | 2,248.39 | 0.00 | 0.00 | 2,248.39 | 0.00 | 0.00 |
| INFORMATION SERVICES | 8,224.47 | 0.00 | 0.00 | 0.00 | 0.00 | 8,224.47 |
| FACILITIES MANAGEMENT | 9,887.99 | 3,123.69 | 3,754.52 | 3,009.78 | 0.00 | 0.00 |
| GENERAL SERVICES | 2,105.27 | 0.00 | 0.00 | 2,105.27 | 0.00 | 0.00 |
| TREASURER | 1,107.40 | 1,107.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| SECRETARY OF STATE | 2,685.99 | 2,685.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| REVENUE | 3,392.99 | 2,685.99 | 0.00 | 707.00 | 0.00 | 0.00 |
| JUDICIARY | 66,059.16 | 66,059.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| GOVERNOR | 10,675.48 | 6,254.56 | 0.00 | 4,420.92 | 0.00 | 0.00 |
| LT. GOVERNOR | 2,652.51 | 2,652.51 | 0.00 | 0.00 | 0.00 | 0.00 |
| ATTORNEY GENERAL | 23,848.65 | 23,848.65 | 0.00 | 0.00 | 0.00 | 0.00 |
| INSURANCE | 3,051.94 | 3,051.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 8,792.26 | 8,792.26 | 0.00 | 0.00 | 0.00 | 0.00 |
| EDUCATION | 128,783.54 | 0.00 | 0.00 | 128,783.54 | 0.00 | 0.00 |
| HEALTH | 115,351.53 | 37,104.01 | 0.00 | 4,138.98 | 0.00 | 74,108.54 |
| LABOR | 29,122.57 | 29,122.57 | 0.00 | 0.00 | 0.00 | 0.00 |
| NATURAL RESOURCES | 109,020.33 | 0.00 | 0.00 | 109,020.33 | 0.00 | 0.00 |
| PUBLIC SAFETY | 160,026.41 | 6,783.15 | 0.00 | 535.26 | 152,708.00 | 0.00 |
| SOCIAL SERVICES | 326,378.41 | 121,560.94 | 178,208.48 | 0.00 | 0.00 | 26,608.99 |
| CORRECTIONS | 27,838.18 | 27,838.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| ALL OTHER | 997.53 | 0.00 | 0.00 | 997.53 | 0.00 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 1,042,251.00 | 342,671.00 | 181,963.00 | 255,967.00 | 152,708.00 | 108,942.00 |

STATE OF MISSOURI

BUILDING USE III

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

| <u>Building</u> | <u>Construction Cost</u> |
|--------------------------------|--------------------------|
| Missouri Boulevard | \$ 2,170,695 |
| Fletcher Daniels | 15,958,316 |
| St. Joseph | 4,461,412 |
| Kirkpatrick Information Center | 18,972,034 |
| DEQ Lab | 3,465,363 |

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

Interest costs related to St. Joseph (Series C 1988 Special Obligation Bonds and Series A 1991 Refunding Bonds) and Kirkpatrick Information Center (Series C 1988 and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 3.3.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE III

Fiscal Year 2004 SWCAP CF Revised
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| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|---------------------|----------------|-----------|---------------------|
| Expenditures Per Financial Statement: | 1,354,555.00 | | | 1,354,555.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | <u>1,354,555.00</u> | <u>0.00</u> | | <u>1,354,555.00</u> |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE III

| | Total | General & Admin | MO BLVD | FLETCHER DANIELS | ST JOSEPH |
|-------------------------------|--------------|-----------------|-----------|------------------|------------|
| Other Expense & Cost | | | | | |
| Building Use Charges | 900,556.00 | 0.00 | 43,414.00 | 319,166.00 | 89,228.00 |
| Interest Charges | 453,999.00 | 0.00 | 0.00 | 0.00 | 45,697.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 1,354,555.00 | 0.00 | 43,414.00 | 319,166.00 | 134,925.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 1,354,555.00 | 0.00 | 43,414.00 | 319,166.00 | 134,925.00 |
| Allocation Step 1 | | | | | |
| 1st Allocation | 1,354,555.00 | 0.00 | 43,414.00 | 319,166.00 | 134,925.00 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total For 03 BUILDING USE III | | | | | |
| Total Allocated | 1,354,555.00 | 0.00 | 43,414.00 | 319,166.00 | 134,925.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE III

| | KIRKPATRICK INFO CENTER | DEQ LAB |
|-------------------------------|-------------------------|-----------|
| Other Expense & Cost | | |
| Building Use Charges | 379,441.00 | 69,307.00 |
| Interest Charges | 408,302.00 | 0.00 |
| Departmental Totals | | |
| Total Expenditures | 787,743.00 | 69,307.00 |
| Deductions | | |
| Total Deductions | 0.00 | 0.00 |
| Functional Cost | 787,743.00 | 69,307.00 |
| Allocation Step 1 | | |
| 1st Allocation | 787,743.00 | 69,307.00 |
| Allocation Step 2 | | |
| 2nd Allocation | 0.00 | 0.00 |
| Total For 03 BUILDING USE III | | |
| Total Allocated | 787,743.00 | 69,307.00 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - MO BLVD

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| AGRICULTURE | 58,842 | 100.0000 | 43,414.00 | | 43,414.00 | | 43,414.00 |
| SubTotal | 58,842 | 100.0000 | 43,414.00 | | 43,414.00 | | 43,414.00 |
| TOTAL | 58,842 | 100.0000 | 43,414.00 | | 43,414.00 | | 43,414.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - FLETCHER DANIELS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 2,187 | 1.6340 | 5,215.30 | | 5,215.30 | | 5,215.30 |
| TREASURER | 385 | 0.2877 | 918.10 | | 918.10 | | 918.10 |
| SECRETARY OF STATE | 1,012 | 0.7561 | 2,413.30 | | 2,413.30 | | 2,413.30 |
| REVENUE | 17,235 | 12.8773 | 41,100.01 | | 41,100.01 | | 41,100.01 |
| GOVERNOR | 2,401 | 1.7939 | 5,725.62 | | 5,725.62 | | 5,725.62 |
| LT. GOVERNOR | 639 | 0.4774 | 1,523.81 | | 1,523.81 | | 1,523.81 |
| AUDITOR | 1,911 | 1.4278 | 4,557.13 | | 4,557.13 | | 4,557.13 |
| INSURANCE | 1,220 | 0.9115 | 2,909.31 | | 2,909.31 | | 2,909.31 |
| ECONOMIC DEVELOPMENT | 5,341 | 3.9906 | 12,736.59 | | 12,736.59 | | 12,736.59 |
| EDUCATION | 2,442 | 1.8246 | 5,823.40 | | 5,823.40 | | 5,823.40 |
| HEALTH | 9,534 | 7.1234 | 22,735.57 | | 22,735.57 | | 22,735.57 |
| PUBLIC SAFETY | 4,450 | 3.3249 | 10,611.84 | | 10,611.84 | | 10,611.84 |
| SOCIAL SERVICES | 81,629 | 60.9901 | 194,659.33 | | 194,659.33 | | 194,659.33 |
| ALL OTHER | 3,454 | 2.5807 | 8,236.69 | | 8,236.69 | | 8,236.69 |
| SubTotal | 133,840 | 100.0000 | 319,166.00 | | 319,166.00 | | 319,166.00 |
| TOTAL | 133,840 | 100.0000 | 319,166.00 | | 319,166.00 | | 319,166.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - ST JOSEPH

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,851 | 5.4957 | 7,415.05 | | 7,415.05 | | 7,415.05 |
| REVENUE | 5,797 | 17.2115 | 23,222.59 | | 23,222.59 | | 23,222.59 |
| EDUCATION | 3,143 | 9.3317 | 12,590.76 | | 12,590.76 | | 12,590.76 |
| HEALTH | 2,680 | 7.9570 | 10,735.99 | | 10,735.99 | | 10,735.99 |
| LABOR | 1,848 | 5.4868 | 7,403.03 | | 7,403.03 | | 7,403.03 |
| PUBLIC SAFETY | 1,580 | 4.6911 | 6,329.43 | | 6,329.43 | | 6,329.43 |
| SOCIAL SERVICES | 16,782 | 49.8262 | 67,228.15 | | 67,228.15 | | 67,228.15 |
| SubTotal | 33,681 | 100.0000 | 134,925.00 | | 134,925.00 | | 134,925.00 |
| TOTAL | 33,681 | 100.0000 | 134,925.00 | | 134,925.00 | | 134,925.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

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Activity - KIRKPATRICK INFO CENTER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,547 | 1.1576 | 9,118.54 | | 9,118.54 | | 9,118.54 |
| SECRETARY OF STATE | 132,097 | 98.8424 | 778,624.46 | | 778,624.46 | | 778,624.46 |
| SubTotal | 133,644 | 100.0000 | 787,743.00 | | 787,743.00 | | 787,743.00 |
| TOTAL | 133,644 | 100.0000 | 787,743.00 | | 787,743.00 | | 787,743.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - DEQ LAB

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| NATURAL RESOURCES | 25,017 | 100.0000 | 69,307.00 | | 69,307.00 | | 69,307.00 |
| SubTotal | 25,017 | 100.0000 | 69,307.00 | | 69,307.00 | | 69,307.00 |
| TOTAL | 25,017 | 100.0000 | 69,307.00 | | 69,307.00 | | 69,307.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE III

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

| Receiving Department | Total | MO BLVD | FLETCHER DANIELS | ST JOSEPH | KIRKPATRICK INFO | DEQ LAB |
|-----------------------|---------------------|------------------|-------------------|-------------------|-------------------|------------------|
| FACILITIES MANAGEMENT | 21,748.89 | 0.00 | 5,215.30 | 7,415.05 | 9,118.54 | 0.00 |
| TREASURER | 918.10 | 0.00 | 918.10 | 0.00 | 0.00 | 0.00 |
| SECRETARY OF STATE | 781,037.76 | 0.00 | 2,413.30 | 0.00 | 778,624.46 | 0.00 |
| REVENUE | 64,322.60 | 0.00 | 41,100.01 | 23,222.59 | 0.00 | 0.00 |
| GOVERNOR | 5,725.62 | 0.00 | 5,725.62 | 0.00 | 0.00 | 0.00 |
| LT. GOVERNOR | 1,523.81 | 0.00 | 1,523.81 | 0.00 | 0.00 | 0.00 |
| AUDITOR | 4,557.13 | 0.00 | 4,557.13 | 0.00 | 0.00 | 0.00 |
| AGRICULTURE | 43,414.00 | 43,414.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INSURANCE | 2,909.31 | 0.00 | 2,909.31 | 0.00 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 12,736.59 | 0.00 | 12,736.59 | 0.00 | 0.00 | 0.00 |
| EDUCATION | 18,414.16 | 0.00 | 5,823.40 | 12,590.76 | 0.00 | 0.00 |
| HEALTH | 33,471.56 | 0.00 | 22,735.57 | 10,735.99 | 0.00 | 0.00 |
| LABOR | 7,403.03 | 0.00 | 0.00 | 7,403.03 | 0.00 | 0.00 |
| NATURAL RESOURCES | 69,307.00 | 0.00 | 0.00 | 0.00 | 0.00 | 69,307.00 |
| PUBLIC SAFETY | 16,941.27 | 0.00 | 10,611.84 | 6,329.43 | 0.00 | 0.00 |
| SOCIAL SERVICES | 261,887.48 | 0.00 | 194,659.33 | 67,228.15 | 0.00 | 0.00 |
| ALL OTHER | 8,236.69 | 0.00 | 8,236.69 | 0.00 | 0.00 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 1,354,555.00 | 43,414.00 | 319,166.00 | 134,925.00 | 787,743.00 | 69,307.00 |

STATE OF MISSOURI

BUILDING USE IV

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

| <u>Building</u> | <u>Construction Cost</u> |
|---------------------------|--------------------------|
| Professional Registration | \$ 2,329,123 |
| Mental Health | 5,150,289 |
| Howerton | 5,647,002 |
| D&C Warehouse | 177,223 |
| Penrose Family Center | 6,199,213 |

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction.

Square footage allocations for the Professional Registration, Mental Health, Howerton, and D&C Warehouse buildings were obtained from the Division of Facilities Management. Square footage allocation for the Penrose Family Center was obtained from the Department of Social Services.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE IV

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------|----------------|-----------|-------------------|
| Expenditures Per Financial Statement: | 390,056.00 | | | 390,056.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | <u>390,056.00</u> | <u>0.00</u> | <u></u> | <u>390,056.00</u> |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE IV

| | Total | General & Admin | PROFESSIONAL REGISTRATION | MENTAL HEALTH | HOWERTON |
|-----------------------------|------------|-----------------|---------------------------|---------------|------------|
| ther Expense & Cost | | | | | |
| Building Use Charges | 390,056.00 | 0.00 | 46,582.00 | 103,006.00 | 112,940.00 |
| epartmental Totals | | | | | |
| Total Expenditures | 390,056.00 | 0.00 | 46,582.00 | 103,006.00 | 112,940.00 |
| eductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 390,056.00 | 0.00 | 46,582.00 | 103,006.00 | 112,940.00 |
| llocation Step 1 | | | | | |
| 1st Allocation | 390,056.00 | 0.00 | 46,582.00 | 103,006.00 | 112,940.00 |
| llocation Step 2 | | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| otal For 04 BUILDING USE IV | | | | | |
| Total Allocated | 390,056.00 | 0.00 | 46,582.00 | 103,006.00 | 112,940.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE IV

| | D & C WAREHOUSE | PENROSE FAMILY CENTER |
|------------------------------|-----------------|-----------------------|
| <hr/> | | |
| Other Expense & Cost | | |
| Building Use Charges | 3,544.00 | 123,984.00 |
| Departmental Totals | | |
| Total Expenditures | 3,544.00 | 123,984.00 |
| Deductions | | |
| Total Deductions | 0.00 | 0.00 |
| Functional Cost | 3,544.00 | 123,984.00 |
| Allocation Step 1 | | |
| 1st Allocation | 3,544.00 | 123,984.00 |
| Allocation Step 2 | | |
| 2nd Allocation | 0.00 | 0.00 |
| Total For 04 BUILDING USE IV | | |
| Total Allocated | 3,544.00 | 123,984.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - PROFESSIONAL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ECONOMIC DEVELOPMENT | 26,814 | 100.0000 | 46,582.00 | | 46,582.00 | | 46,582.00 |
| SubTotal | 26,814 | 100.0000 | 46,582.00 | | 46,582.00 | | 46,582.00 |
| TOTAL | 26,814 | 100.0000 | 46,582.00 | | 46,582.00 | | 46,582.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - MENTAL HEALTH

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| MENTAL HEALTH | 56,571 | 100.0000 | 103,006.00 | | 103,006.00 | | 103,006.00 |
| SubTotal | 56,571 | 100.0000 | 103,006.00 | | 103,006.00 | | 103,006.00 |
| TOTAL | 56,571 | 100.0000 | 103,006.00 | | 103,006.00 | | 103,006.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - HOWERTON

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| SOCIAL SERVICES | 79,036 | 100.0000 | 112,940.00 | | 112,940.00 | | 112,940.00 |
| SubTotal | 79,036 | 100.0000 | 112,940.00 | | 112,940.00 | | 112,940.00 |
| TOTAL | 79,036 | 100.0000 | 112,940.00 | | 112,940.00 | | 112,940.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - D & C WAREHOUSE

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 2,569 | 51.2672 | 1,816.91 | | 1,816.91 | | 1,816.91 |
| DESIGN AND CONSTRUCTION | 2,442 | 48.7328 | 1,727.09 | | 1,727.09 | | 1,727.09 |
| SubTotal | 5,011 | 100.0000 | 3,544.00 | | 3,544.00 | | 3,544.00 |
| TOTAL | 5,011 | 100.0000 | 3,544.00 | | 3,544.00 | | 3,544.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

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Activity - PENROSE FAMILY CENTER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| SOCIAL SERVICES | 151,451 | 100.0000 | 123,984.00 | | 123,984.00 | | 123,984.00 |
| SubTotal | 151,451 | 100.0000 | 123,984.00 | | 123,984.00 | | 123,984.00 |
| TOTAL | 151,451 | 100.0000 | 123,984.00 | | 123,984.00 | | 123,984.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE IV

| Receiving Department | Total | PROFESSIONAL | MENTAL HEALTH | HOWERTON | D & C WAREHOUSE | PENROSE FAMILY |
|-------------------------|-------------------|------------------|-------------------|-------------------|-----------------|-------------------|
| FACILITIES MANAGEMENT | 1,816.91 | 0.00 | 0.00 | 0.00 | 1,816.91 | 0.00 |
| DESIGN AND CONSTRUCTION | 1,727.09 | 0.00 | 0.00 | 0.00 | 1,727.09 | 0.00 |
| ECONOMIC DEVELOPMENT | 46,582.00 | 46,582.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MENTAL HEALTH | 103,006.00 | 0.00 | 103,006.00 | 0.00 | 0.00 | 0.00 |
| SOCIAL SERVICES | 236,924.00 | 0.00 | 0.00 | 112,940.00 | 0.00 | 123,984.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 390,056.00 | 46,582.00 | 103,006.00 | 112,940.00 | 3,544.00 | 123,984.00 |

STATE OF MISSOURI

BUILDING USE V

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

A use charge has been calculated on the following buildings:

| <u>Building</u> | <u>Construction Cost</u> |
|------------------|--------------------------|
| Ag Feed/Seed Lab | \$ 2,089,246 |
| Mill Creek | 7,533,291 |

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE V

Fiscal Year 2004 SWCAP CF Revised

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| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 192,451.00 | | | 192,451.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | 192,451.00 | 0.00 | | 192,451.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE V

| | Total | General & Admin | AG FEED/SEED LAB | MILL CREEK |
|----------------------------|------------|-----------------|------------------|------------|
| ther Expense & Cost | | | | |
| Building Use Charges | 192,451.00 | 0.00 | 41,785.00 | 150,666.00 |
| epartmental Totals | | | | |
| Total Expenditures | 192,451.00 | 0.00 | 41,785.00 | 150,666.00 |
| eductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 192,451.00 | 0.00 | 41,785.00 | 150,666.00 |
| llocation Step 1 | | | | |
| 1st Allocation | 192,451.00 | 0.00 | 41,785.00 | 150,666.00 |
| llocation Step 2 | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 |
| otal For 05 BUILDING USE V | | | | |
| Total Allocated | 192,451.00 | 0.00 | 41,785.00 | 150,666.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE V

Activity - AG FEED/SEED LAB

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| AGRICULTURE | 8,773 | 100.0000 | 41,785.00 | | 41,785.00 | | 41,785.00 |
| SubTotal | 8,773 | 100.0000 | 41,785.00 | | 41,785.00 | | 41,785.00 |
| TOTAL | 8,773 | 100.0000 | 41,785.00 | | 41,785.00 | | 41,785.00 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE V

Activity - MILL CREEK

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| HEALTH | 16,944 | 31.4968 | 47,454.92 | | 47,454.92 | | 47,454.92 |
| CORRECTIONS | 36,852 | 68.5032 | 103,211.08 | | 103,211.08 | | 103,211.08 |
| SubTotal | 53,796 | 100.0000 | 150,666.00 | | 150,666.00 | | 150,666.00 |
| TOTAL | 53,796 | 100.0000 | 150,666.00 | | 150,666.00 | | 150,666.00 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE V

| Receiving Department | Total | AG FEED/SEED LAB | MILL CREEK |
|----------------------|------------|------------------|------------|
| AGRICULTURE | 41,785.00 | 41,785.00 | 0.00 |
| HEALTH | 47,454.92 | 0.00 | 47,454.92 |
| CORRECTIONS | 103,211.08 | 0.00 | 103,211.08 |
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | 192,451.00 | 41,785.00 | 150,666.00 |

STATE OF MISSOURI

EQUIPMENT USE

NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation for equipment used for administrative purposes. Equipment items are recorded at acquisition cost. Purchases of new equipment and dispositions of obsolete equipment are recorded as they occur.

Prior to the State fiscal year 1985, equipment acquisitions were treated as expenditures in the year purchased (for purposes of cost allocation). Therefore, no acquisitions before fiscal year 1985 are included in the calculation of the use charge. Equipment inventory totals for the fiscal years 1985 - 2004 from OA divisions were provided by a SAM II Data Warehouse Query of the Fixed Asset Subsystem tables.

Costs are allocated to divisions of the Office of Administration based on the inventory value of recorded equipment.

An equipment use charge has been included for equipment of the Board of Public Buildings for those buildings whose costs are allocated in the plan. The equipment use charge has been allocated to the Board of Public Buildings I and II schedules of the plan for reallocation to occupying departments. Equipment acquisition costs have been obtained from the general ledgers.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

Fiscal Year 2004 SWCAP CF Revised
2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 815,535.00 | | | 815,535.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | 815,535.00 | 0.00 | | 815,535.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE

| | Total | General & Admin | EQUIPMENT USE | BPB EQUIPMENT |
|----------------------------|------------|-----------------|---------------|---------------|
| Other Expense & Cost | | | | |
| Equipment Use Charges | 815,535.00 | 0.00 | 711,573.00 | 103,962.00 |
| Departmental Totals | | | | |
| Total Expenditures | 815,535.00 | 0.00 | 711,573.00 | 103,962.00 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 815,535.00 | 0.00 | 711,573.00 | 103,962.00 |
| Allocation Step 1 | | | | |
| 1st Allocation | 815,535.00 | 0.00 | 711,573.00 | 103,962.00 |
| Allocation Step 2 | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 |
| Total For 06 EQUIPMENT USE | | | | |
| Total Allocated | 815,535.00 | 0.00 | 711,573.00 | 103,962.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - EQUIPMENT USE

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 419,182 | 3.9275 | 27,946.84 | | 27,946.84 | | 27,946.84 |
| INFORMATION SERVICES | 3,024,435 | 28.3371 | 201,638.95 | | 201,638.95 | | 201,638.95 |
| BUDGET AND PLANNING | 197,528 | 1.8507 | 13,169.18 | | 13,169.18 | | 13,169.18 |
| ACCOUNTING | 247,875 | 2.3224 | 16,525.81 | | 16,525.81 | | 16,525.81 |
| FACILITIES MANAGEMENT | 1,095,336 | 10.2626 | 73,026.00 | | 73,026.00 | | 73,026.00 |
| DESIGN AND CONSTRUCTION | 439,524 | 4.1181 | 29,303.05 | | 29,303.05 | | 29,303.05 |
| PERSONNEL | 421,291 | 3.9472 | 28,087.45 | | 28,087.45 | | 28,087.45 |
| PURCHASING | 1,200,319 | 11.2462 | 80,025.21 | | 80,025.21 | | 80,025.21 |
| GENERAL SERVICES | 3,627,578 | 33.9882 | 241,850.51 | | 241,850.51 | | 241,850.51 |
| SubTotal | 10,673,068 | 100.0000 | 711,573.00 | | 711,573.00 | | 711,573.00 |
| TOTAL | 10,673,068 | 100.0000 | 711,573.00 | | 711,573.00 | | 711,573.00 |

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions

Allocation Source: SAM II Data Warehouse Query from Fixed Asset Subsystem Tables

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - BPB EQUIPMENT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|------------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BOARD OF PUBLIC BUILDINGS I | 93,437 | 89.8761 | 93,437.00 | | 93,437.00 | | 93,437.00 |
| BOARD OF PUBLIC BUILDINGS II | 10,525 | 10.1239 | 10,525.00 | | 10,525.00 | | 10,525.00 |
| SubTotal | 103,962 | 100.0000 | 103,962.00 | | 103,962.00 | | 103,962.00 |
| TOTAL | 103,962 | 100.0000 | 103,962.00 | | 103,962.00 | | 103,962.00 |

Allocation Basis: Exclusive of Board of Public Buildings
Allocation Source: Board of Public Buildings Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

| Receiving Department | Total | EQUIPMENT USE | BPB EQUIPMENT |
|------------------------------|-------------------|-------------------|-------------------|
| BOARD OF PUBLIC BUILDINGS I | 93,437.00 | 0.00 | 93,437.00 |
| BOARD OF PUBLIC BUILDINGS II | 10,525.00 | 0.00 | 10,525.00 |
| COMM. OF ADMIN. | 27,946.84 | 27,946.84 | 0.00 |
| INFORMATION SERVICES | 201,638.95 | 201,638.95 | 0.00 |
| BUDGET AND PLANNING | 13,169.18 | 13,169.18 | 0.00 |
| ACCOUNTING | 16,525.81 | 16,525.81 | 0.00 |
| FACILITIES MANAGEMENT | 73,026.00 | 73,026.00 | 0.00 |
| DESIGN AND CONSTRUCTION | 29,303.05 | 29,303.05 | 0.00 |
| PERSONNEL | 28,087.45 | 28,087.45 | 0.00 |
| PURCHASING | 80,025.21 | 80,025.21 | 0.00 |
| GENERAL SERVICES | 241,850.51 | 241,850.51 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | 815,535.00 | 711,573.00 | 103,962.00 |

STATE OF MISSOURI

RETIREMENT/GROUP INSURANCE

NATURE AND EXTENT OF SERVICES

The costs of State contributions to the Employee Retirement System including contributions to the Group Health Insurance Fund and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department, with the exception of the Board of Public Buildings I and II. Costs of non-central service departments and the Board of Public Buildings I and II have been deducted prior to allocation, so as to avoid a duplication of billing for fringe benefit costs which may be directly charged.

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 7.2 and 7.3.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department RETIREMENT/GROUP INSURANCE

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------|----------------|-----------|-------------------|
| Expenditures Per Financial Statement: | 462,279,813.00 | | | 462,279,813.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Non-Central Service Costs | (432,416,536.00) | | | |
| BPB I & II | (1,063,244.00) | | | |
| Section II Costs | (2,435,141.00) | | | |
| GR Reimbursement | (359,241.00) | | | |
| Total Departmental Cost Adjustments: | (436,274,162.00) | | | (436,274,162.00) |
| Total To Be Allocated: | 26,005,651.00 | 0.00 | | 26,005,651.00 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department RETIREMENT/GROUP INSURANCE

| | Total | General & Admin | ALLOCATIONS AT CSA LEVEL |
|-------------------------------|-------------------|-----------------|--------------------------|
| Other Expense & Cost | | | |
| Retirement/Group Insurance | 462,279,813.00 | 0.00 | 462,279,813.00 |
| Departmental Totals | | | |
| Total Expenditures | 462,279,813.00 | 0.00 | 462,279,813.00 |
| Deductions | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | |
| Non-Central Service Costs | (432,416,536.00) | 0.00 | (432,416,536.00) |
| BPB I & II | (1,063,244.00) | 0.00 | (1,063,244.00) |
| Section II Costs | (2,435,141.00) | 0.00 | (2,435,141.00) |
| GR Reimbursement | (359,241.00) | 0.00 | (359,241.00) |
| Functional Cost | 26,005,651.00 | 0.00 | 26,005,651.00 |
| Allocation Step 1 | | | |
| 1st Allocation | 26,005,651.00 | 0.00 | 26,005,651.00 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 |
| Total For 07 RETIREMENT/GROUP | | | |
| Total Allocated | 26,005,651.00 | 0.00 | 26,005,651.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department RETIREMENT/GROUP INSURANCE

Activity - ALLOCATIONS AT CSA LEVEL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 490,573 | 1.8864 | 490,572.94 | | 490,572.94 | | 490,572.94 |
| INFORMATION SERVICES | 649,400 | 2.4972 | 649,400.11 | | 649,400.11 | | 649,400.11 |
| BUDGET AND PLANNING | 365,211 | 1.4044 | 365,210.88 | | 365,210.88 | | 365,210.88 |
| ACCOUNTING | 456,514 | 1.7554 | 456,514.12 | | 456,514.12 | | 456,514.12 |
| FACILITIES MANAGEMENT | 733,038 | 2.8188 | 733,037.93 | | 733,037.93 | | 733,037.93 |
| DESIGN AND CONSTRUCTION | 379,000 | 1.4574 | 379,000.12 | | 379,000.12 | | 379,000.12 |
| PERSONNEL | 673,076 | 2.5882 | 673,075.92 | | 673,075.92 | | 673,075.92 |
| PURCHASING | 547,816 | 2.1065 | 547,816.06 | | 547,816.06 | | 547,816.06 |
| GENERAL SERVICES | 346,192 | 1.3312 | 346,191.91 | | 346,191.91 | | 346,191.91 |
| TREASURER | 502,165 | 1.9310 | 502,164.96 | | 502,164.96 | | 502,164.96 |
| SECRETARY OF STATE | 2,328,219 | 8.9527 | 2,328,219.10 | | 2,328,219.10 | | 2,328,219.10 |
| SECURITY | 319,559 | 1.2288 | 319,559.00 | | 319,559.00 | | 319,559.00 |
| REVENUE | 18,214,888 | 70.0420 | 18,214,887.95 | | 18,214,887.95 | | 18,214,887.95 |
| SubTotal | 26,005,651 | 100.0000 | 26,005,651.00 | | 26,005,651.00 | | 26,005,651.00 |
| TOTAL | 26,005,651 | 100.0000 | 26,005,651.00 | | 26,005,651.00 | | 26,005,651.00 |

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2004

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department RETIREMENT/GROUP INSURANCE

| Receiving Department | Total | ALLOCATIONS AT CSA |
|-------------------------|---------------|--------------------|
| COMM. OF ADMIN. | 490,572.94 | 490,572.94 |
| INFORMATION SERVICES | 649,400.11 | 649,400.11 |
| BUDGET AND PLANNING | 365,210.88 | 365,210.88 |
| ACCOUNTING | 456,514.12 | 456,514.12 |
| FACILITIES MANAGEMENT | 733,037.93 | 733,037.93 |
| DESIGN AND CONSTRUCTION | 379,000.12 | 379,000.12 |
| PERSONNEL | 673,075.92 | 673,075.92 |
| PURCHASING | 547,816.06 | 547,816.06 |
| GENERAL SERVICES | 346,191.91 | 346,191.91 |
| TREASURER | 502,164.96 | 502,164.96 |
| SECRETARY OF STATE | 2,328,219.10 | 2,328,219.10 |
| SECURITY | 319,559.00 | 319,559.00 |
| REVENUE | 18,214,887.95 | 18,214,887.95 |
| Direct Billed | 0.00 | 0.00 |
| Total | 26,005,651.00 | 26,005,651.00 |



STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

The cost of State contributions to the Social Security System are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions have been allocated to each central service department, with the exception of the Board of Public Buildings I and II. Costs of non-central service departments and Board of Public Buildings I and II have been deducted prior to allocation, to avoid a duplication of billing for fringe benefit costs which may be directly charged.

Costs of the State paid portion of Social Security were obtained from SAM II HR Payroll reports. A calculation of the central services total was made by deducting the recorded expenditures for all non-central services departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 8.2 and 8.3.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OASDHI

Fiscal Year 2004 SWCAP CF Revised
2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------|----------------|-----------|-------------------|
| Expenditures Per Financial Statement: | 136,740,077.00 | | | 136,740,077.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Non-Central Service Costs | (129,342,441.00) | | | |
| BPB I & II | (246,132.00) | | | |
| Section II Costs | (792,413.00) | | | |
| Total Departmental Cost Adjustments: | (130,380,986.00) | | | (130,380,986.00) |
| Total To Be Allocated: | 6,359,091.00 | 0.00 | | 6,359,091.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OASDHI

| | Total | General & Admin | ALLOCATIONS AT CSA LEVEL |
|---------------------------|-------------------|-----------------|--------------------------|
| Other Expense & Cost | | | |
| OASDHI Payments | 136,740,077.00 | 0.00 | 136,740,077.00 |
| Departmental Totals | | | |
| Total Expenditures | 136,740,077.00 | 0.00 | 136,740,077.00 |
| Deductions | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | |
| Non-Central Service Costs | (129,342,441.00) | 0.00 | (129,342,441.00) |
| BPB I & II | (246,132.00) | 0.00 | (246,132.00) |
| Section II Costs | (792,413.00) | 0.00 | (792,413.00) |
| Functional Cost | 6,359,091.00 | 0.00 | 6,359,091.00 |
| Allocation Step 1 | | | |
| 1st Allocation | 6,359,091.00 | 0.00 | 6,359,091.00 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 |
| Total For 08 OASDHI | | | |
| Total Allocated | 6,359,091.00 | 0.00 | 6,359,091.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 137,404 | 2.1607 | 137,404.00 | | 137,404.00 | | 137,404.00 |
| INFORMATION SERVICES | 139,550 | 2.1945 | 139,550.00 | | 139,550.00 | | 139,550.00 |
| BUDGET AND PLANNING | 109,392 | 1.7202 | 109,392.01 | | 109,392.01 | | 109,392.01 |
| ACCOUNTING | 123,066 | 1.9353 | 123,066.03 | | 123,066.03 | | 123,066.03 |
| FACILITIES MANAGEMENT | 162,957 | 2.5626 | 162,956.98 | | 162,956.98 | | 162,956.98 |
| DESIGN AND CONSTRUCTION | 88,914 | 1.3982 | 88,914.02 | | 88,914.02 | | 88,914.02 |
| PERSONNEL | 174,719 | 2.7475 | 174,719.01 | | 174,719.01 | | 174,719.01 |
| PURCHASING | 150,414 | 2.3653 | 150,414.00 | | 150,414.00 | | 150,414.00 |
| GENERAL SERVICES | 76,553 | 1.2038 | 76,553.03 | | 76,553.03 | | 76,553.03 |
| TREASURER | 136,740 | 2.1503 | 136,739.98 | | 136,739.98 | | 136,739.98 |
| SECRETARY OF STATE | 587,982 | 9.2463 | 587,982.03 | | 587,982.03 | | 587,982.03 |
| SECURITY | 95,718 | 1.5052 | 95,717.99 | | 95,717.99 | | 95,717.99 |
| REVENUE | 4,375,682 | 68.8101 | 4,375,681.92 | | 4,375,681.92 | | 4,375,681.92 |
| SubTotal | 6,359,091 | 100.0000 | 6,359,091.00 | | 6,359,091.00 | | 6,359,091.00 |
| TOTAL | 6,359,091 | 100.0000 | 6,359,091.00 | | 6,359,091.00 | | 6,359,091.00 |

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2004

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OASDHI

| Receiving Department | Total | ALLOCATIONS AT CSA |
|-------------------------|--------------|--------------------|
| COMM. OF ADMIN. | 137,404.00 | 137,404.00 |
| INFORMATION SERVICES | 139,550.00 | 139,550.00 |
| BUDGET AND PLANNING | 109,392.01 | 109,392.01 |
| ACCOUNTING | 123,066.03 | 123,066.03 |
| FACILITIES MANAGEMENT | 162,956.98 | 162,956.98 |
| DESIGN AND CONSTRUCTION | 88,914.02 | 88,914.02 |
| PERSONNEL | 174,719.01 | 174,719.01 |
| PURCHASING | 150,414.00 | 150,414.00 |
| GENERAL SERVICES | 76,553.03 | 76,553.03 |
| TREASURER | 136,739.98 | 136,739.98 |
| SECRETARY OF STATE | 587,982.03 | 587,982.03 |
| SECURITY | 95,717.99 | 95,717.99 |
| REVENUE | 4,375,681.92 | 4,375,681.92 |
| Direct Billed | 0.00 | 0.00 |
| Total | 6,359,091.00 | 6,359,091.00 |



STATE OF MISSOURI

BUILDING RENTAL

NATURE AND EXTENT OF SERVICES

The cost of rental office space is charged to a central account under the Division of Facilities Management of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated to each central service department based on 2004 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING RENTAL

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 45,876,485.00 | | | 45,876,485.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Non-Central Service Costs | (39,875,292.00) | | | |
| Section II Costs | (3,432,912.00) | | | |
| Total Departmental Cost Adjustments: | (43,308,204.00) | | | (43,308,204.00) |
| Total To Be Allocated: | 2,568,281.00 | 0.00 | | 2,568,281.00 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING RENTAL

| | Total | General & Admin | ALLOCATIONS AT CSA LEVEL |
|------------------------------|------------------|-----------------|--------------------------|
| Other Expense & Cost | | | |
| Total Expenditures | 45,876,485.00 | 0.00 | 45,876,485.00 |
| Departmental Totals | | | |
| Total Expenditures | 45,876,485.00 | 0.00 | 45,876,485.00 |
| Deductions | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | |
| Non-Central Service Costs | (39,875,292.00) | 0.00 | (39,875,292.00) |
| Section II Costs | (3,432,912.00) | 0.00 | (3,432,912.00) |
| Functional Cost | 2,568,281.00 | 0.00 | 2,568,281.00 |
| Allocation Step 1 | | | |
| 1st Allocation | 2,568,281.00 | 0.00 | 2,568,281.00 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 |
| Total For 09 BUILDING RENTAL | | | |
| Total Allocated | 2,568,281.00 | 0.00 | 2,568,281.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING RENTAL

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

Activity - ALLOCATIONS AT CSA LEVEL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BUDGET AND PLANNING | 56,466 | 2.1986 | 56,465.99 | | 56,465.99 | | 56,465.99 |
| ACCOUNTING | 44,826 | 1.7454 | 44,826.01 | | 44,826.01 | | 44,826.01 |
| FACILITIES MANAGEMENT | 307,932 | 11.9898 | 307,932.01 | | 307,932.01 | | 307,932.01 |
| GENERAL SERVICES | 91,399 | 3.5588 | 91,399.01 | | 91,399.01 | | 91,399.01 |
| TREASURER | 1,521 | 0.0592 | 1,520.99 | | 1,520.99 | | 1,520.99 |
| SECRETARY OF STATE | 200,054 | 7.7894 | 200,053.99 | | 200,053.99 | | 200,053.99 |
| REVENUE | 1,866,083 | 72.6588 | 1,866,083.00 | | 1,866,083.00 | | 1,866,083.00 |
| SubTotal | 2,568,281 | 100.0000 | 2,568,281.00 | | 2,568,281.00 | | 2,568,281.00 |
| TOTAL | 2,568,281 | 100.0000 | 2,568,281.00 | | 2,568,281.00 | | 2,568,281.00 |

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING RENTAL

| Receiving Department | Total | ALLOCATIONS AT CSA |
|-----------------------|--------------|--------------------|
| BUDGET AND PLANNING | 56,465.99 | 56,465.99 |
| ACCOUNTING | 44,826.01 | 44,826.01 |
| FACILITIES MANAGEMENT | 307,932.01 | 307,932.01 |
| GENERAL SERVICES | 91,399.01 | 91,399.01 |
| TREASURER | 1,520.99 | 1,520.99 |
| SECRETARY OF STATE | 200,053.99 | 200,053.99 |
| REVENUE | 1,866,083.00 | 1,866,083.00 |
| Direct Billed | 0.00 | 0.00 |
| Total | 2,568,281.00 | 2,568,281.00 |

STATE OF MISSOURI

WORKERS' COMPENSATION

NATURE AND EXTENT OF SERVICES

The costs of Workers' Compensation expense for State departments are accumulated in a central services fund account under the Risk Management Unit of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual paid claims.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department WORKER'S COMPENSATION

Fiscal Year 2004 SWCAP CF Revised
2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------------|
| Expenditures Per Financial Statement: | 20,976,601.00 | | | 20,976,601.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | 20,976,601.00 | 0.00 | | 20,976,601.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department WORKER'S COMPENSATION

| | Total | General & Admin | ALLOCATIONS AT CSA LEVEL |
|--------------------------------|---------------|-----------------|--------------------------|
| Other Expense & Cost | | | |
| Worker's Compensation Payments | 20,976,601.00 | 0.00 | 20,976,601.00 |
| Departmental Totals | | | |
| Total Expenditures | 20,976,601.00 | 0.00 | 20,976,601.00 |
| Deductions | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 |
| Functional Cost | 20,976,601.00 | 0.00 | 20,976,601.00 |
| Allocation Step 1 | | | |
| 1st Allocation | 20,976,601.00 | 0.00 | 20,976,601.00 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 |
| Total For 10 WORKER'S | | | |
| Total Allocated | 20,976,601.00 | 0.00 | 20,976,601.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department WORKER'S COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 188,729 | 0.9195 | 192,873.13 | | 192,873.13 | | 192,873.13 |
| SECRETARY OF STATE | 1,360 | 0.0066 | 1,389.91 | | 1,389.91 | | 1,389.91 |
| REVENUE | 144,898 | 0.7059 | 148,079.70 | | 148,079.70 | | 148,079.70 |
| LEGISLATURE | 31,011 | 0.1511 | 31,691.87 | | 31,691.87 | | 31,691.87 |
| JUDICIARY | 1,176,584 | 5.7322 | 1,202,419.67 | | 1,202,419.67 | | 1,202,419.67 |
| AUDITOR | 2,537 | 0.0124 | 2,592.71 | | 2,592.71 | | 2,592.71 |
| ATTORNEY GENERAL | 11,031 | 0.0537 | 11,273.24 | | 11,273.24 | | 11,273.24 |
| AGRICULTURE | 56,894 | 0.2772 | 58,143.36 | | 58,143.36 | | 58,143.36 |
| INSURANCE | 6,671 | 0.0325 | 6,817.40 | | 6,817.40 | | 6,817.40 |
| ECONOMIC DEVELOPMENT | 147,771 | 0.7199 | 151,015.79 | | 151,015.79 | | 151,015.79 |
| EDUCATION | 405,455 | 1.9753 | 414,357.93 | | 414,357.93 | | 414,357.93 |
| HIGHER EDUCATION | 1,583,395 | 7.7141 | 1,618,163.32 | | 1,618,163.32 | | 1,618,163.32 |
| HEALTH | 405,050 | 1.9734 | 413,944.06 | | 413,944.06 | | 413,944.06 |
| LABOR | 377,939 | 1.8413 | 386,237.75 | | 386,237.75 | | 386,237.75 |
| MENTAL HEALTH | 6,440,653 | 31.3783 | 6,582,077.94 | | 6,582,077.94 | | 6,582,077.94 |
| NATURAL RESOURCES | 732,042 | 3.5664 | 748,116.21 | | 748,116.21 | | 748,116.21 |
| PUBLIC SAFETY | 1,167,597 | 5.6884 | 1,193,235.28 | | 1,193,235.28 | | 1,193,235.28 |
| SOCIAL SERVICES | 2,307,034 | 11.2396 | 2,357,692.13 | | 2,357,692.13 | | 2,357,692.13 |
| CORRECTIONS | 5,339,240 | 26.0122 | 5,456,479.60 | | 5,456,479.60 | | 5,456,479.60 |
| SubTotal | 20,525,891 | 100.0000 | 20,976,601.00 | | 20,976,601.00 | | 20,976,601.00 |
| TOTAL | 20,525,891 | 100.0000 | 20,976,601.00 | | 20,976,601.00 | | 20,976,601.00 |

Allocation Basis: Worker's Compensation Payments for FY 2004

Allocation Source: FY 2004 CAFR Work Papers

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department WORKER'S COMPENSATION

| Receiving Department | Total | ALLOCATIONS AT CSA |
|----------------------|---------------|--------------------|
| COMM. OF ADMIN. | 192,873.13 | 192,873.13 |
| SECRETARY OF STATE | 1,389.91 | 1,389.91 |
| REVENUE | 148,079.70 | 148,079.70 |
| LEGISLATURE | 31,691.87 | 31,691.87 |
| JUDICIARY | 1,202,419.67 | 1,202,419.67 |
| AUDITOR | 2,592.71 | 2,592.71 |
| ATTORNEY GENERAL | 11,273.24 | 11,273.24 |
| AGRICULTURE | 58,143.36 | 58,143.36 |
| INSURANCE | 6,817.40 | 6,817.40 |
| ECONOMIC DEVELOPMENT | 151,015.79 | 151,015.79 |
| EDUCATION | 414,357.93 | 414,357.93 |
| HIGHER EDUCATION | 1,618,163.32 | 1,618,163.32 |
| HEALTH | 413,944.06 | 413,944.06 |
| LABOR | 386,237.75 | 386,237.75 |
| MENTAL HEALTH | 6,582,077.94 | 6,582,077.94 |
| NATURAL RESOURCES | 748,116.21 | 748,116.21 |
| PUBLIC SAFETY | 1,193,235.28 | 1,193,235.28 |
| SOCIAL SERVICES | 2,357,692.13 | 2,357,692.13 |
| CORRECTIONS | 5,456,479.60 | 5,456,479.60 |
| Direct Billed | 0.00 | 0.00 |
| Total | 20,976,601.00 | 20,976,601.00 |

STATE OF MISSOURI

UNEMPLOYMENT COMPENSATION

NATURE AND EXTENT OF SERVICES

The costs of Unemployment Compensation are charged to special accounts in the general revenue and other funds under the jurisdiction of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual costs incurred in FY 2004. Only central services department costs have been allocated to avoid duplication of billing.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department UNEMPLOYMENT COMPENSATION

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-----------------|----------------|-----------|-----------------|
| Expenditures Per Financial Statement: | 4,201,484.00 | | | 4,201,484.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Non-Central Service Costs | (3,994,949.00) | | | |
| Section II Costs | (34,638.00) | | | |
| Total Departmental Cost Adjustments: | (4,029,587.00) | | | (4,029,587.00) |
| Total To Be Allocated: | 171,897.00 | 0.00 | | 171,897.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department UNEMPLOYMENT COMPENSATION

| | Total | General & Admin | ALLOCATIONS AT CSA LEVEL |
|------------------------------------|-----------------|-----------------|--------------------------|
| Other Expense & Cost | | | |
| Unemployment Compensation Benefits | 4,201,484.00 | 0.00 | 4,201,484.00 |
| Departmental Totals | | | |
| Total Expenditures | 4,201,484.00 | 0.00 | 4,201,484.00 |
| Deductions | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | |
| Non-Central Service Costs | (3,994,949.00) | 0.00 | (3,994,949.00) |
| Section II Costs | (34,638.00) | 0.00 | (34,638.00) |
| Functional Cost | 171,897.00 | 0.00 | 171,897.00 |
| Allocation Step 1 | | | |
| 1st Allocation | 171,897.00 | 0.00 | 171,897.00 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 |
| Total For 11 UNEMPLOYMENT | | | |
| Total Allocated | 171,897.00 | 0.00 | 171,897.00 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department UNEMPLOYMENT COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| INFORMATION SERVICES | 4,472 | 2.6016 | 4,472.00 | | 4,472.00 | | 4,472.00 |
| ACCOUNTING | 4,207 | 2.4474 | 4,207.00 | | 4,207.00 | | 4,207.00 |
| FACILITIES MANAGEMENT | 4,595 | 2.6731 | 4,595.00 | | 4,595.00 | | 4,595.00 |
| PERSONNEL | 4,809 | 2.7976 | 4,809.00 | | 4,809.00 | | 4,809.00 |
| GENERAL SERVICES | 6,485 | 3.7726 | 6,485.00 | | 6,485.00 | | 6,485.00 |
| TREASURER | 4,016 | 2.3363 | 4,016.00 | | 4,016.00 | | 4,016.00 |
| SECRETARY OF STATE | 65,704 | 38.2229 | 65,704.00 | | 65,704.00 | | 65,704.00 |
| REVENUE | 77,609 | 45.1485 | 77,609.00 | | 77,609.00 | | 77,609.00 |
| SubTotal | 171,897 | 100.0000 | 171,897.00 | | 171,897.00 | | 171,897.00 |
| TOTAL | 171,897 | 100.0000 | 171,897.00 | | 171,897.00 | | 171,897.00 |

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2004 CAFR Work Papers

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

| Receiving Department | Total | ALLOCATIONS AT CSA |
|-----------------------|------------|--------------------|
| INFORMATION SERVICES | 4,472.00 | 4,472.00 |
| ACCOUNTING | 4,207.00 | 4,207.00 |
| FACILITIES MANAGEMENT | 4,595.00 | 4,595.00 |
| PERSONNEL | 4,809.00 | 4,809.00 |
| GENERAL SERVICES | 6,485.00 | 6,485.00 |
| TREASURER | 4,016.00 | 4,016.00 |
| SECRETARY OF STATE | 65,704.00 | 65,704.00 |
| REVENUE | 77,609.00 | 77,609.00 |
| Direct Billed | 0.00 | 0.00 |
| Total | 171,897.00 | 171,897.00 |

STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway and transportation fund, and state parks fund and administered by the Risk Management Unit of the Office of Administration. Costs have been functionalized and allocated as follows:

Auto Claim. Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2004.

Aircraft Liability. Includes the cost of aircraft liability insurance and is allocated to benefiting departments based on premium amounts.

Surety Bonds. Includes the cost of the state employee blanket bond coverage. Costs are allocated based on the number of covered employees.

Specific Bonds. Includes the cost of surety bonds for certain key officials. Costs are allocated to associated departments based on the total premium prorated by the specific coverage amounts.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

Fiscal Year 2004 SWCAP CF Revised
2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------|----------------|-----------|-------------------|
| Expenditures Per Financial Statement: | 287,159.00 | | | 287,159.00 |
| Total Allocated Additions: | | | 0.00 | 0.00 |
| Total To Be Allocated: | <u>287,159.00</u> | <u>0.00</u> | | <u>287,159.00</u> |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

| | Total | General & Admin | AUTO CLAIM | AIRCRAFT LIABILITY | SURETY BONDS |
|----------------------------|------------|-----------------|------------|--------------------|--------------|
| Other Expense & Cost | | | | | |
| Claims Administration Fees | 7,931.00 | 0.00 | 7,931.00 | 0.00 | 0.00 |
| Insurance/Bond Premium | 279,228.00 | 0.00 | 0.00 | 217,192.00 | 58,330.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 287,159.00 | 0.00 | 7,931.00 | 217,192.00 | 58,330.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 287,159.00 | 0.00 | 7,931.00 | 217,192.00 | 58,330.00 |
| Allocation Step 1 | | | | | |
| 1st Allocation | 287,159.00 | 0.00 | 7,931.00 | 217,192.00 | 58,330.00 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total For 12 INSURANCE | | | | | |
| Total Allocated | 287,159.00 | 0.00 | 7,931.00 | 217,192.00 | 58,330.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

| SPECIFIC BONDS | |
|---------------------------------|----------|
| Other Expense & Cost | |
| Claims Administration Fees | 0.00 |
| Insurance/Bond Premium | 3,706.00 |
| Departmental Totals | |
| Total Expenditures | 3,706.00 |
| Deductions | |
| Total Deductions | 0.00 |
| Functional Cost | 3,706.00 |
| Allocation Step 1 | |
| 1st Allocation | 3,706.00 |
| Allocation Step 2 | |
| 2nd Allocation | 0.00 |
| Total For 12 INSURANCE | |
| Total Allocated | 3,706.00 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AUTO CLAIM

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 5,818 | 2.3823 | 188.94 | | 188.94 | | 188.94 |
| REVENUE | 3,893 | 1.5941 | 126.43 | | 126.43 | | 126.43 |
| ATTORNEY GENERAL | 578 | 0.2367 | 18.77 | | 18.77 | | 18.77 |
| AGRICULTURE | 16,540 | 6.7727 | 537.14 | | 537.14 | | 537.14 |
| ECONOMIC DEVELOPMENT | 6,399 | 2.6202 | 207.81 | | 207.81 | | 207.81 |
| EDUCATION | 19,984 | 8.1830 | 648.99 | | 648.99 | | 648.99 |
| HIGHER EDUCATION | 47,352 | 19.3895 | 1,537.78 | | 1,537.78 | | 1,537.78 |
| HEALTH | 2,917 | 1.1944 | 94.73 | | 94.73 | | 94.73 |
| LABOR | 23,560 | 9.6472 | 765.12 | | 765.12 | | 765.12 |
| MENTAL HEALTH | 31,715 | 12.9865 | 1,029.96 | | 1,029.96 | | 1,029.96 |
| NATURAL RESOURCES | 12,893 | 5.2794 | 418.71 | | 418.71 | | 418.71 |
| PUBLIC SAFETY | 18,391 | 7.5307 | 597.26 | | 597.26 | | 597.26 |
| SOCIAL SERVICES | 15,427 | 6.3170 | 501.00 | | 501.00 | | 501.00 |
| CORRECTIONS | 38,748 | 15.8663 | 1,258.36 | | 1,258.36 | | 1,258.36 |
| SubTotal | 244,215 | 100.0000 | 7,931.00 | | 7,931.00 | | 7,931.00 |
| TOTAL | 244,215 | 100.0000 | 7,931.00 | | 7,931.00 | | 7,931.00 |

Allocation Basis: Vehicle Claims by Departments for FY 2004

Allocation Source: FY 2004 CAFR work papers

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT LIABILITY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| GENERAL SERVICES | 97,440 | 44.8635 | 97,440.00 | | 97,440.00 | | 97,440.00 |
| HIGHER EDUCATION | 5,145 | 2.3689 | 5,145.00 | | 5,145.00 | | 5,145.00 |
| PUBLIC SAFETY | 114,607 | 52.7676 | 114,607.00 | | 114,607.00 | | 114,607.00 |
| SubTotal | 217,192 | 100.0000 | 217,192.00 | | 217,192.00 | | 217,192.00 |
| TOTAL | 217,192 | 100.0000 | 217,192.00 | | 217,192.00 | | 217,192.00 |

Allocation Basis: Actual Aircraft Liability Premiums, FY 2004

Allocation Source: FY 2004 CAFR work papers

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 920 | 1.0929 | 637.51 | | 637.51 | | 637.51 |
| MEASURER | 53 | 0.0630 | 36.73 | | 36.73 | | 36.73 |
| SECRETARY OF STATE | 268 | 0.3184 | 185.71 | | 185.71 | | 185.71 |
| SECURITY | 40 | 0.0475 | 27.72 | | 27.72 | | 27.72 |
| REVENUE | 2,139 | 2.5411 | 1,482.21 | | 1,482.21 | | 1,482.21 |
| LEGISLATURE | 732 | 0.8696 | 507.24 | | 507.24 | | 507.24 |
| JUDICIARY | 4,012 | 4.7661 | 2,780.09 | | 2,780.09 | | 2,780.09 |
| GOVERNOR | 35 | 0.0416 | 24.25 | | 24.25 | | 24.25 |
| ATT. GOVERNOR | 9 | 0.0107 | 6.24 | | 6.24 | | 6.24 |
| AUDITOR | 150 | 0.1782 | 103.94 | | 103.94 | | 103.94 |
| ATTORNEY GENERAL | 430 | 0.5108 | 297.97 | | 297.97 | | 297.97 |
| AGRICULTURE | 395 | 0.4692 | 273.71 | | 273.71 | | 273.71 |
| INSURANCE | 210 | 0.2495 | 145.52 | | 145.52 | | 145.52 |
| CONSERVATION | 2,000 | 2.3759 | 1,385.89 | | 1,385.89 | | 1,385.89 |
| ECONOMIC DEVELOPMENT | 1,347 | 1.6002 | 933.40 | | 933.40 | | 933.40 |
| EDUCATION | 2,303 | 2.7359 | 1,595.85 | | 1,595.85 | | 1,595.85 |
| HIGHER EDUCATION | 22,502 | 26.7320 | 15,592.62 | | 15,592.62 | | 15,592.62 |
| HEALTH | 2,024 | 2.4045 | 1,402.52 | | 1,402.52 | | 1,402.52 |
| HIGHWAYS | 6,947 | 8.2528 | 4,813.89 | | 4,813.89 | | 4,813.89 |
| LABOR | 1,058 | 1.2569 | 733.14 | | 733.14 | | 733.14 |
| MENTAL HEALTH | 9,683 | 11.5031 | 6,709.78 | | 6,709.78 | | 6,709.78 |
| NATURAL RESOURCES | 2,033 | 2.4151 | 1,408.76 | | 1,408.76 | | 1,408.76 |
| PUBLIC SAFETY | 4,544 | 5.3981 | 3,148.74 | | 3,148.74 | | 3,148.74 |
| SOCIAL SERVICES | 8,802 | 10.4565 | 6,099.30 | | 6,099.30 | | 6,099.30 |
| CORRECTIONS | 11,541 | 13.7104 | 7,997.27 | | 7,997.27 | | 7,997.27 |
| SubTotal | 84,177 | 100.0000 | 58,330.00 | | 58,330.00 | | 58,330.00 |
| TOTAL | 84,177 | 100.0000 | 58,330.00 | | 58,330.00 | | 58,330.00 |

Allocation Basis: Total Number of Employees, FY 2004

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SPECIFIC BONDS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| INSURANCE | 257 | 6.9347 | 257.00 | | 257.00 | | 257.00 |
| HIGHER EDUCATION | 1,003 | 27.0642 | 1,003.00 | | 1,003.00 | | 1,003.00 |
| PUBLIC SAFETY | 2,446 | 66.0011 | 2,446.00 | | 2,446.00 | | 2,446.00 |
| SubTotal | 3,706 | 100.0000 | 3,706.00 | | 3,706.00 | | 3,706.00 |
| TOTAL | 3,706 | 100.0000 | 3,706.00 | | 3,706.00 | | 3,706.00 |

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2004 CAFR Work Papers

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INSURANCE

| Receiving Department | Total | AUTO CLAIM | AIRCRAFT LIABILITY | SURETY BONDS | SPECIFIC BONDS |
|----------------------|------------|------------|--------------------|--------------|----------------|
| COMM. OF ADMIN. | 826.45 | 188.94 | 0.00 | 637.51 | 0.00 |
| GENERAL SERVICES | 97,440.00 | 0.00 | 97,440.00 | 0.00 | 0.00 |
| TREASURER | 36.73 | 0.00 | 0.00 | 36.73 | 0.00 |
| SECRETARY OF STATE | 185.71 | 0.00 | 0.00 | 185.71 | 0.00 |
| SECURITY | 27.72 | 0.00 | 0.00 | 27.72 | 0.00 |
| REVENUE | 1,608.64 | 126.43 | 0.00 | 1,482.21 | 0.00 |
| LEGISLATURE | 507.24 | 0.00 | 0.00 | 507.24 | 0.00 |
| JUDICIARY | 2,780.09 | 0.00 | 0.00 | 2,780.09 | 0.00 |
| GOVERNOR | 24.25 | 0.00 | 0.00 | 24.25 | 0.00 |
| LT. GOVERNOR | 6.24 | 0.00 | 0.00 | 6.24 | 0.00 |
| AUDITOR | 103.94 | 0.00 | 0.00 | 103.94 | 0.00 |
| ATTORNEY GENERAL | 316.74 | 18.77 | 0.00 | 297.97 | 0.00 |
| AGRICULTURE | 810.85 | 537.14 | 0.00 | 273.71 | 0.00 |
| INSURANCE | 402.52 | 0.00 | 0.00 | 145.52 | 257.00 |
| CONSERVATION | 1,385.89 | 0.00 | 0.00 | 1,385.89 | 0.00 |
| ECONOMIC DEVELOPMENT | 1,141.21 | 207.81 | 0.00 | 933.40 | 0.00 |
| EDUCATION | 2,244.84 | 648.99 | 0.00 | 1,595.85 | 0.00 |
| HIGHER EDUCATION | 23,278.40 | 1,537.78 | 5,145.00 | 15,592.62 | 1,003.00 |
| HEALTH | 1,497.25 | 94.73 | 0.00 | 1,402.52 | 0.00 |
| HIGHWAYS | 4,813.89 | 0.00 | 0.00 | 4,813.89 | 0.00 |
| LABOR | 1,498.26 | 765.12 | 0.00 | 733.14 | 0.00 |
| MENTAL HEALTH | 7,739.74 | 1,029.96 | 0.00 | 6,709.78 | 0.00 |
| NATURAL RESOURCES | 1,827.47 | 418.71 | 0.00 | 1,408.76 | 0.00 |
| PUBLIC SAFETY | 120,799.00 | 597.26 | 114,607.00 | 3,148.74 | 2,446.00 |
| SOCIAL SERVICES | 6,600.30 | 501.00 | 0.00 | 6,099.30 | 0.00 |
| CORRECTIONS | 9,255.63 | 1,258.36 | 0.00 | 7,997.27 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 287,159.00 | 7,931.00 | 217,192.00 | 58,330.00 | 3,706.00 |

STATE OF MISSOURI
BOARD OF PUBLIC BUILDINGS I
NATURE AND EXTENT OF SERVICES

The Board of Public Buildings operates and maintains the Buildings on Board of Public Buildings II and the following:

Fletcher Daniels State Office Building
Springfield State Office Building
Wainwright State Office Building
Truman State Office Building
Midtown State Office Building

OA pays the rent for departments occupying space in these buildings based on a cost per square foot.

Indirect costs and building operations cost attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BOARD OF PUBLIC BUILDINGS I

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-----------------|----------------|------------|-----------------|
| Expenditures Per Financial Statement: | 10,536,123.00 | | | 10,536,123.00 |
| EQUIPMENT USE | 93,437.00 | | 93,437.00 | |
| INFORMATION SERVICES | | 7,949.13 | 7,949.13 | |
| ACCOUNTING | | 3,654.01 | 3,654.01 | |
| PURCHASING | | 7,421.08 | 7,421.08 | |
| TREASURER | | 123.43 | 123.43 | |
| Total Allocated Additions: | 93,437.00 | 19,147.65 | 112,584.65 | 112,584.65 |
| Equipment Purchases | (157,928.00) | | | |
| Building Depreciation | (1,222,579.00) | | | |
| Equipment Depreciation | (94,312.00) | | | |
| Land Improvement Depreciation | (136,126.00) | | | |
| Other Income | (488,257.00) | | | |
| Admin. Interest | (2,707.00) | | | |
| Total Departmental Cost Adjustments: | (2,101,909.00) | | | (2,101,909.00) |
| Total To Be Allocated: | 8,527,651.00 | 19,147.65 | | 8,546,798.65 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS I

| | Total | General & Admin | FLETCHER DANIELS | SPRINGFIELD | WAINWRIGHT |
|-------------------------------------|-----------------|-----------------|------------------|---------------|---------------|
| Salaries & Benefits | | | | | |
| Salaries & Wages | 2,994,303.00 | 0.00 | 451,594.00 | 324,677.00 | 585,255.00 |
| Fringe Benefits | 1,155,968.00 | 0.00 | 190,874.00 | 118,077.00 | 216,676.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 6,385,852.00 | 0.00 | 1,186,837.00 | 757,753.00 | 1,000,300.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 10,536,123.00 | 0.00 | 1,829,305.00 | 1,200,507.00 | 1,802,231.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Equipment Purchases | (157,928.00) | 0.00 | (10,224.00) | (37,774.00) | (8,301.00) |
| Building Depreciation | (1,222,579.00) | 0.00 | (263,536.00) | (300,265.00) | (200,344.00) |
| Equipment Depreciation | (94,312.00) | 0.00 | (31,104.00) | (17,568.00) | (13,399.00) |
| Land Improvement Depreciation | (136,126.00) | 0.00 | (40,311.00) | 0.00 | 0.00 |
| Other Income | (488,257.00) | 0.00 | (103,673.00) | (55,983.00) | (29,322.00) |
| Admin. Interest | (2,707.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| Functional Cost | 8,434,214.00 | 0.00 | 1,380,457.00 | 788,917.00 | 1,550,865.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 93,437.00 | 93,437.00 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (93,437.00) | 15,293.11 | 8,739.91 | 17,181.01 |
| 1st Allocation | 8,527,651.00 | 0.00 | 1,395,750.11 | 797,656.91 | 1,568,046.01 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 19,147.65 | 19,147.65 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (19,147.65) | 3,133.95 | 1,791.03 | 3,520.83 |
| 2nd Allocation | 19,147.65 | 0.00 | 3,133.95 | 1,791.03 | 3,520.83 |
| Total For 13 BOARD OF PUBLIC | | | | | |
| Total Allocated | 8,546,798.65 | 0.00 | 1,398,884.06 | 799,447.94 | 1,571,566.84 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS I

| | TRUMAN | MIDTOWN |
|-------------------------------------|---------------------|-------------------|
| Wages & Benefits | | |
| Salaries & Wages | 1,156,784.00 | 475,993.00 |
| Fringe Benefits | 438,856.00 | 191,485.00 |
| Other Expense & Cost | | |
| Departmental Expenditures | 3,014,541.00 | 426,421.00 |
| Departmental Totals | | |
| Total Expenditures | 4,610,181.00 | 1,093,899.00 |
| Deductions | | |
| Total Deductions | 0.00 | 0.00 |
| Cost Adjustments | | |
| Equipment Purchases | (86,006.00) | (15,623.00) |
| Building Depreciation | (373,140.00) | (85,294.00) |
| Equipment Depreciation | (28,672.00) | (3,569.00) |
| Land Improvement Depreciation | (93,290.00) | (2,525.00) |
| Other Income | (285,781.00) | (13,498.00) |
| Admin. Interest | (2,707.00) | 0.00 |
| Functional Cost | 3,740,585.00 | 973,390.00 |
| Allocation Step 1 | | |
| Inbound- All Others | 0.00 | 0.00 |
| Reallocate Admin Costs | 41,439.41 | 10,783.56 |
| 1st Allocation | 3,782,024.41 | 984,173.56 |
| Allocation Step 2 | | |
| Inbound- All Others | 0.00 | 0.00 |
| Reallocate Admin Costs | 8,492.01 | 2,209.83 |
| 2nd Allocation | 8,492.01 | 2,209.83 |
| Total For 13 BOARD OF PUBLIC | | |
| Total Allocated | 3,790,516.42 | 986,383.39 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I

Activity - FLETCHER DANIELS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 2,187 | 1.6340 | 22,807.13 | | 22,807.13 | 51.21 | 22,858.34 |
| TREASURER | 385 | 0.2877 | 4,014.97 | | 4,014.97 | 9.02 | 4,023.99 |
| SECRETARY OF STATE | 1,012 | 0.7561 | 10,553.64 | | 10,553.64 | 23.70 | 10,577.34 |
| REVENUE | 17,235 | 12.8773 | 179,735.15 | | 179,735.15 | 403.57 | 180,138.72 |
| GOVERNOR | 2,401 | 1.7939 | 25,038.82 | | 25,038.82 | 56.22 | 25,095.04 |
| J.T. GOVERNOR | 639 | 0.4774 | 6,663.81 | | 6,663.81 | 14.96 | 6,678.77 |
| AUDITOR | 1,911 | 1.4278 | 19,928.86 | | 19,928.86 | 44.75 | 19,973.61 |
| INSURANCE | 1,220 | 0.9115 | 12,722.76 | | 12,722.76 | 28.57 | 12,751.33 |
| ECONOMIC DEVELOPMENT | 5,341 | 3.9906 | 55,698.61 | | 55,698.61 | 125.06 | 55,823.67 |
| EDUCATION | 2,442 | 1.8246 | 25,466.40 | | 25,466.40 | 57.18 | 25,523.58 |
| HEALTH | 9,534 | 7.1234 | 99,425.30 | | 99,425.30 | 223.24 | 99,648.54 |
| PUBLIC SAFETY | 4,450 | 3.3249 | 46,406.82 | | 46,406.82 | 104.20 | 46,511.02 |
| SOCIAL SERVICES | 81,629 | 60.9901 | 851,267.81 | | 851,267.81 | 1,911.39 | 853,179.20 |
| ALL OTHER | 3,454 | 2.5807 | 36,020.03 | | 36,020.03 | 80.88 | 36,100.91 |
| SubTotal | 133,840 | 100.0000 | 1,395,750.11 | | 1,395,750.11 | 3,133.95 | 1,398,884.06 |
| TOTAL | 133,840 | 100.0000 | 1,395,750.11 | | 1,395,750.11 | 3,133.95 | 1,398,884.06 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I

Activity - SPRINGFIELD

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 5,309 | 6.4966 | 51,820.37 | | 51,820.37 | 116.36 | 51,936.73 |
| SECRETARY OF STATE | 1,407 | 1.7217 | 13,733.52 | | 13,733.52 | 30.84 | 13,764.36 |
| REVENUE | 12,950 | 15.8468 | 126,403.05 | | 126,403.05 | 283.82 | 126,686.87 |
| GOVERNOR | 493 | 0.6033 | 4,812.10 | | 4,812.10 | 10.80 | 4,822.90 |
| AUDITOR | 2,108 | 2.5795 | 20,575.88 | | 20,575.88 | 46.20 | 20,622.08 |
| ATTORNEY GENERAL | 4,547 | 5.5641 | 44,382.60 | | 44,382.60 | 99.66 | 44,482.26 |
| HEALTH | 6,340 | 7.7582 | 61,883.81 | | 61,883.81 | 138.95 | 62,022.76 |
| MENTAL HEALTH | 697 | 0.8529 | 6,803.31 | | 6,803.31 | 15.28 | 6,818.59 |
| PUBLIC SAFETY | 3,381 | 4.1373 | 33,001.44 | | 33,001.44 | 74.10 | 33,075.54 |
| SOCIAL SERVICES | 44,488 | 54.4396 | 434,240.83 | | 434,240.83 | 975.02 | 435,215.85 |
| SubTotal | 81,720 | 100.0000 | 797,656.91 | | 797,656.91 | 1,791.03 | 799,447.94 |
| TOTAL | 81,720 | 100.0000 | 797,656.91 | | 797,656.91 | 1,791.03 | 799,447.94 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I

Activity - WAINWRIGHT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,306 | 0.9116 | 14,293.87 | | 14,293.87 | 32.09 | 14,325.96 |
| TREASURER | 463 | 0.3232 | 5,067.42 | | 5,067.42 | 11.38 | 5,078.80 |
| SECRETARY OF STATE | 1,123 | 0.7838 | 12,290.97 | | 12,290.97 | 27.60 | 12,318.57 |
| REVENUE | 1,123 | 0.7838 | 12,290.97 | | 12,290.97 | 27.60 | 12,318.57 |
| JUDICIARY | 27,619 | 19.2777 | 302,283.55 | | 302,283.55 | 678.74 | 302,962.29 |
| GOVERNOR | 2,615 | 1.8252 | 28,620.57 | | 28,620.57 | 64.26 | 28,684.83 |
| GOV. T. GOVERNOR | 1,109 | 0.7741 | 12,137.74 | | 12,137.74 | 27.25 | 12,164.99 |
| ATTORNEY GENERAL | 9,971 | 6.9596 | 109,130.28 | | 109,130.28 | 245.04 | 109,375.32 |
| INSURANCE | 1,276 | 0.8906 | 13,965.52 | | 13,965.52 | 31.36 | 13,996.88 |
| ECONOMIC DEVELOPMENT | 3,676 | 2.5658 | 40,232.97 | | 40,232.97 | 90.34 | 40,323.31 |
| HEALTH | 15,513 | 10.8279 | 169,786.19 | | 169,786.19 | 381.23 | 170,167.42 |
| LABOR | 12,176 | 8.4987 | 133,263.49 | | 133,263.49 | 299.22 | 133,562.71 |
| PUBLIC SAFETY | 2,836 | 1.9795 | 31,039.36 | | 31,039.36 | 69.69 | 31,109.05 |
| SOCIAL SERVICES | 50,824 | 35.4746 | 556,256.95 | | 556,256.95 | 1,249.00 | 557,505.95 |
| CORRECTIONS | 11,639 | 8.1239 | 127,386.16 | | 127,386.16 | 286.03 | 127,672.19 |
| SubTotal | 143,269 | 100.0000 | 1,568,046.01 | | 1,568,046.01 | 3,520.83 | 1,571,566.84 |
| TOTAL | 143,269 | 100.0000 | 1,568,046.01 | | 1,568,046.01 | 3,520.83 | 1,571,566.84 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I

Activity - TRUMAN

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 13,189 | 2.5555 | 96,650.28 | | 96,650.28 | 217.01 | 96,867.29 |
| INFORMATION SERVICES | 48,524 | 9.4021 | 355,588.66 | | 355,588.66 | 798.42 | 356,387.08 |
| ACCOUNTING | 15,258 | 2.9564 | 111,812.15 | | 111,812.15 | 251.06 | 112,063.21 |
| FACILITIES MANAGEMENT | 11,223 | 2.1746 | 82,243.26 | | 82,243.26 | 184.67 | 82,427.93 |
| DESIGN AND CONSTRUCTION | 20,172 | 3.9086 | 147,822.39 | | 147,822.39 | 331.91 | 148,154.30 |
| PERSONNEL | 19,131 | 3.7068 | 140,193.86 | | 140,193.86 | 314.79 | 140,508.65 |
| PURCHASING | 11,747 | 2.2761 | 86,083.19 | | 86,083.19 | 193.29 | 86,276.48 |
| GENERAL SERVICES | 11,541 | 2.2362 | 84,573.59 | | 84,573.59 | 189.90 | 84,763.49 |
| TREASURER | 17,988 | 3.4854 | 131,817.85 | | 131,817.85 | 295.98 | 132,113.83 |
| SECURITY | 3,161 | 0.6125 | 23,164.11 | | 23,164.11 | 52.01 | 23,216.12 |
| REVENUE | 193,009 | 37.3977 | 1,414,388.98 | | 1,414,388.98 | 3,175.81 | 1,417,564.79 |
| AUDITOR | 14,213 | 2.7539 | 104,154.27 | | 104,154.27 | 233.86 | 104,388.13 |
| INSURANCE | 36,221 | 7.0182 | 265,431.06 | | 265,431.06 | 595.99 | 266,027.05 |
| ECONOMIC DEVELOPMENT | 61,446 | 11.9059 | 450,282.34 | | 450,282.34 | 1,011.05 | 451,293.39 |
| HIGHWAYS | 9,792 | 1.8973 | 71,756.73 | | 71,756.73 | 161.12 | 71,917.85 |
| PUBLIC SAFETY | 18,722 | 3.6276 | 137,196.68 | | 137,196.68 | 308.06 | 137,504.74 |
| SOCIAL SERVICES | 944 | 0.1829 | 6,917.74 | | 6,917.74 | 15.53 | 6,933.27 |
| ALL OTHER | 9,818 | 1.9023 | 71,947.27 | | 71,947.27 | 161.55 | 72,108.82 |
| SubTotal | 516,099 | 100.0000 | 3,782,024.41 | | 3,782,024.41 | 8,492.01 | 3,790,516.42 |
| TOTAL | 516,099 | 100.0000 | 3,782,024.41 | | 3,782,024.41 | 8,492.01 | 3,790,516.42 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I

Activity - MIDTOWN

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,920 | 2.0633 | 20,306.85 | | 20,306.85 | 45.60 | 20,352.45 |
| SOCIAL SERVICES | 91,133 | 97.9367 | 963,866.71 | | 963,866.71 | 2,164.23 | 966,030.94 |
| SubTotal | 93,053 | 100.0000 | 984,173.56 | | 984,173.56 | 2,209.83 | 986,383.39 |
| TOTAL | 93,053 | 100.0000 | 984,173.56 | | 984,173.56 | 2,209.83 | 986,383.39 |

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BOARD OF PUBLIC BUILDINGS I

| Receiving Department | Total | FLETCHER DANIELS | SPRINGFIELD | WAINWRIGHT | TRUMAN | MIDTOWN |
|-------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|
| COMM. OF ADMIN. | 96,867.29 | 0.00 | 0.00 | 0.00 | 96,867.29 | 0.00 |
| INFORMATION SERVICES | 356,387.08 | 0.00 | 0.00 | 0.00 | 356,387.08 | 0.00 |
| ACCOUNTING | 112,063.21 | 0.00 | 0.00 | 0.00 | 112,063.21 | 0.00 |
| FACILITIES MANAGEMENT | 191,901.41 | 22,858.34 | 51,936.73 | 14,325.96 | 82,427.93 | 20,352.45 |
| DESIGN AND CONSTRUCTION | 148,154.30 | 0.00 | 0.00 | 0.00 | 148,154.30 | 0.00 |
| PERSONNEL | 140,508.65 | 0.00 | 0.00 | 0.00 | 140,508.65 | 0.00 |
| PURCHASING | 86,276.48 | 0.00 | 0.00 | 0.00 | 86,276.48 | 0.00 |
| GENERAL SERVICES | 84,763.49 | 0.00 | 0.00 | 0.00 | 84,763.49 | 0.00 |
| TREASURER | 141,216.62 | 4,023.99 | 0.00 | 5,078.80 | 132,113.83 | 0.00 |
| SECRETARY OF STATE | 36,660.27 | 10,577.34 | 13,764.36 | 12,318.57 | 0.00 | 0.00 |
| SECURITY | 23,216.12 | 0.00 | 0.00 | 0.00 | 23,216.12 | 0.00 |
| REVENUE | 1,736,708.95 | 180,138.72 | 126,686.87 | 12,318.57 | 1,417,564.79 | 0.00 |
| JUDICIARY | 302,962.29 | 0.00 | 0.00 | 302,962.29 | 0.00 | 0.00 |
| GOVERNOR | 58,602.77 | 25,095.04 | 4,822.90 | 28,684.83 | 0.00 | 0.00 |
| LT. GOVERNOR | 18,843.76 | 6,678.77 | 0.00 | 12,164.99 | 0.00 | 0.00 |
| AUDITOR | 144,983.82 | 19,973.61 | 20,622.08 | 0.00 | 104,388.13 | 0.00 |
| ATTORNEY GENERAL | 153,857.58 | 0.00 | 44,482.26 | 109,375.32 | 0.00 | 0.00 |
| INSURANCE | 292,775.26 | 12,751.33 | 0.00 | 13,996.88 | 266,027.05 | 0.00 |
| ECONOMIC DEVELOPMENT | 547,440.37 | 55,823.67 | 0.00 | 40,323.31 | 451,293.39 | 0.00 |
| EDUCATION | 25,523.58 | 25,523.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| HEALTH | 331,838.72 | 99,648.54 | 62,022.76 | 170,167.42 | 0.00 | 0.00 |
| HIGHWAYS | 71,917.85 | 0.00 | 0.00 | 0.00 | 71,917.85 | 0.00 |
| LABOR | 133,562.71 | 0.00 | 0.00 | 133,562.71 | 0.00 | 0.00 |
| MENTAL HEALTH | 6,818.59 | 0.00 | 6,818.59 | 0.00 | 0.00 | 0.00 |
| PUBLIC SAFETY | 248,200.35 | 46,511.02 | 33,075.54 | 31,109.05 | 137,504.74 | 0.00 |
| SOCIAL SERVICES | 2,818,865.21 | 853,179.20 | 435,215.85 | 557,505.95 | 6,933.27 | 966,030.94 |
| CORRECTIONS | 127,672.19 | 0.00 | 0.00 | 127,672.19 | 0.00 | 0.00 |
| ALL OTHER | 108,209.73 | 36,100.91 | 0.00 | 0.00 | 72,108.82 | 0.00 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 8,546,798.65 | 1,398,884.06 | 799,447.94 | 1,571,566.84 | 3,790,516.42 | 986,383.39 |

STATE OF MISSOURI
BOARD OF PUBLIC BUILDINGS II
NATURE AND EXTENT OF SERVICES

The Board of Public Buildings operates and maintains the buildings on Board of Public Buildings I and the following:

St. Joseph Office Building
Kirkpatrick Information Center
Mill Creek Building

OA pays the rent for departments occupying space in these buildings based on a cost per square foot.

Indirect costs and building operations costs attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BOARD OF PUBLIC BUILDINGS II

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------------|
| Expenditures Per Financial Statement: | 2,347,987.00 | | | 2,347,987.00 |
| EQUIPMENT USE | 10,525.00 | | 10,525.00 | |
| INFORMATION SERVICES | | 2,420.62 | 2,420.62 | |
| ACCOUNTING | | 1,122.75 | 1,122.75 | |
| PURCHASING | | 1,541.42 | 1,541.42 | |
| TREASURER | | 37.59 | 37.59 | |
| Total Allocated Additions: | 10,525.00 | 5,122.38 | 15,647.38 | 15,647.38 |
| Equipment Purchases | (11,610.00) | | | |
| Building Depreciation | (429,839.00) | | | |
| Equipment Depreciation | (14,694.00) | | | |
| Land Improvement Depreciation | (17,156.00) | | | |
| Other Income | (125,341.00) | | | |
| Admin. Interest | (2,023.00) | | | |
| Total Departmental Cost Adjustments: | (600,663.00) | | | (600,663.00) |
| Total To Be Allocated: | 1,757,849.00 | 5,122.38 | | 1,762,971.38 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS II

| | Total | General & Admin | ST JOSEPH | KIRKPATRICK INFO. CENTER | MILL CREEK |
|-------------------------------------|---------------|-----------------|--------------|--------------------------|---------------|
| Salaries & Benefits | | | | | |
| Salaries & Wages | 584,086.00 | 0.00 | 142,286.00 | 361,272.00 | 80,528.00 |
| Fringe Benefits | 250,492.00 | 0.00 | 66,141.00 | 153,638.00 | 30,713.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 1,513,409.00 | 0.00 | 276,433.00 | 771,079.00 | 465,897.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 2,347,987.00 | 0.00 | 484,860.00 | 1,285,989.00 | 577,138.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Equipment Purchases | (11,610.00) | 0.00 | (3,629.00) | (3,666.00) | (4,315.00) |
| Building Depreciation | (429,839.00) | 0.00 | (36,887.00) | (194,426.00) | (198,526.00) |
| Equipment Depreciation | (14,694.00) | 0.00 | (8,260.00) | 0.00 | (6,434.00) |
| Land Improvement Depreciation | (17,156.00) | 0.00 | 0.00 | (16,179.00) | (977.00) |
| Other Income | (125,341.00) | 0.00 | (27,690.00) | (76,620.00) | (21,031.00) |
| Admin. Interest | (2,023.00) | 0.00 | (204.00) | (1,819.00) | 0.00 |
| Functional Cost | | | | | |
| Functional Cost | 1,747,324.00 | 0.00 | 408,190.00 | 993,279.00 | 345,855.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 10,525.00 | 10,525.00 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (10,525.00) | 2,458.73 | 5,983.01 | 2,083.26 |
| 1st Allocation | 1,757,849.00 | 0.00 | 410,648.73 | 999,262.01 | 347,938.26 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 5,122.38 | 5,122.38 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (5,122.38) | 1,196.63 | 2,911.86 | 1,013.89 |
| 2nd Allocation | 5,122.38 | 0.00 | 1,196.63 | 2,911.86 | 1,013.89 |
| Total For 14 BOARD OF PUBLIC | | | | | |
| Total Allocated | 1,762,971.38 | 0.00 | 411,845.36 | 1,002,173.87 | 348,952.15 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II

Activity - ST JOSEPH

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,851 | 5.4957 | 22,567.94 | | 22,567.94 | 65.76 | 22,633.70 |
| REVENUE | 5,797 | 17.2115 | 70,678.74 | | 70,678.74 | 205.96 | 70,884.70 |
| EDUCATION | 3,143 | 9.3317 | 38,320.39 | | 38,320.39 | 111.67 | 38,432.06 |
| HEALTH | 2,680 | 7.9570 | 32,675.35 | | 32,675.35 | 95.22 | 32,770.57 |
| LABOR | 1,848 | 5.4868 | 22,531.36 | | 22,531.36 | 65.66 | 22,597.02 |
| PUBLIC SAFETY | 1,580 | 4.6911 | 19,263.83 | | 19,263.83 | 56.13 | 19,319.96 |
| SOCIAL SERVICES | 16,782 | 49.8262 | 204,611.12 | | 204,611.12 | 596.23 | 205,207.35 |
| SubTotal | 33,681 | 100.0000 | 410,648.73 | | 410,648.73 | 1,196.63 | 411,845.36 |
| TOTAL | 33,681 | 100.0000 | 410,648.73 | | 410,648.73 | 1,196.63 | 411,845.36 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II

Activity - KIRKPATRICK INFO. CENTER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| FACILITIES MANAGEMENT | 1,547 | 1.1576 | 11,566.99 | | 11,566.99 | 33.71 | 11,600.70 |
| SECRETARY OF STATE | 132,097 | 98.8424 | 987,695.02 | | 987,695.02 | 2,878.15 | 990,573.17 |
| SubTotal | 133,644 | 100.0000 | 999,262.01 | | 999,262.01 | 2,911.86 | 1,002,173.87 |
| TOTAL | 133,644 | 100.0000 | 999,262.01 | | 999,262.01 | 2,911.86 | 1,002,173.87 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II

Activity - MILL CREEK

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| HEALTH | 16,944 | 31.4968 | 109,589.30 | | 109,589.30 | 319.34 | 109,908.64 |
| CORRECTIONS | 36,852 | 68.5032 | 238,348.96 | | 238,348.96 | 694.55 | 239,043.51 |
| SubTotal | 53,796 | 100.0000 | 347,938.26 | | 347,938.26 | 1,013.89 | 348,952.15 |
| TOTAL | 53,796 | 100.0000 | 347,938.26 | | 347,938.26 | 1,013.89 | 348,952.15 |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BOARD OF PUBLIC BUILDINGS II

| Receiving Department | Total | ST JOSEPH | KIRKPATRICK INFO. | MILL CREEK |
|-----------------------|--------------|------------|-------------------|------------|
| FACILITIES MANAGEMENT | 34,234.40 | 22,633.70 | 11,600.70 | 0.00 |
| SECRETARY OF STATE | 990,573.17 | 0.00 | 990,573.17 | 0.00 |
| REVENUE | 70,884.70 | 70,884.70 | 0.00 | 0.00 |
| EDUCATION | 38,432.06 | 38,432.06 | 0.00 | 0.00 |
| HEALTH | 142,679.21 | 32,770.57 | 0.00 | 109,908.64 |
| LABOR | 22,597.02 | 22,597.02 | 0.00 | 0.00 |
| PUBLIC SAFETY | 19,319.96 | 19,319.96 | 0.00 | 0.00 |
| SOCIAL SERVICES | 205,207.35 | 205,207.35 | 0.00 | 0.00 |
| CORRECTIONS | 239,043.51 | 0.00 | 0.00 | 239,043.51 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 1,762,971.38 | 411,845.36 | 1,002,173.87 | 348,952.15 |

STATE OF MISSOURI
COMMISSIONER OF ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Commissioner of Administration is responsible for providing services to other State agencies including:

Accounting
Budget/Planning
Information Services
Design and Construction
Personnel
Purchasing
General Services
Facilities Management
Board of Public Buildings

Departmental. Costs of the Office of the Commissioner including departmental personnel and budget services are allocated to units within the department based on the average number of employees in each division.

The salary and expenses of the Commissioner of Administration and her secretary are disallowed as general government.

For purposes of the carry forward allocation, Office Automation costs are being reported in the Information Services section. This is where the costs appeared in FY 2002.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department COMM. OF ADMIN.

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|--------------|---------------|
| Expenditures Per Financial Statement: | 3,348,237.00 | | | 3,348,237.00 |
| BUILDING USE I | 53,785.13 | | 53,785.13 | |
| BUILDING USE II | 2,248.39 | | 2,248.39 | |
| EQUIPMENT USE | 27,946.84 | | 27,946.84 | |
| RETIREMENT/GROUP INSURANCE | 490,572.94 | | 490,572.94 | |
| OASDHI | 137,404.00 | | 137,404.00 | |
| WORKER'S COMPENSATION | 192,873.13 | | 192,873.13 | |
| INSURANCE | 826.45 | | 826.45 | |
| BOARD OF PUBLIC BUILDINGS I | 96,650.28 | 217.01 | 96,867.29 | |
| COMM. OF ADMIN. | | 164,189.77 | 164,189.77 | |
| INFORMATION SERVICES | | 535,293.06 | 535,293.06 | |
| BUDGET AND PLANNING | | 248,940.47 | 248,940.47 | |
| ACCOUNTING | | 2,773.42 | 2,773.42 | |
| FACILITIES MANAGEMENT | | 31,083.06 | 31,083.06 | |
| PERSONNEL | | 89,453.35 | 89,453.35 | |
| PURCHASING | | 3,295.59 | 3,295.59 | |
| GENERAL SERVICES | | 25,979.17 | 25,979.17 | |
| TREASURER | | 92.93 | 92.93 | |
| SECRETARY OF STATE | | 516,730.19 | 516,730.19 | |
| SECURITY | | 14,519.06 | 14,519.06 | |
| REVENUE | | 3,750.21 | 3,750.21 | |
| Total Allocated Additions: | 1,002,307.16 | 1,636,317.29 | 2,638,624.45 | 2,638,624.45 |
| Capital Outlay | (107,477.00) | | | |
| GR Cost Reimbursement | (13,550.00) | | | |
| Total Departmental Cost Adjustments: | (121,027.00) | | | (121,027.00) |
| Total To Be Allocated: | 4,229,517.16 | 1,636,317.29 | | 5,865,834.45 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department COMM. OF ADMIN.

| | Total | General & Admin | DEPARTMENTAL | SECTION II | GENERAL GOV'T |
|------------------------------|---------------|-----------------|--------------|--------------|---------------|
| Pages & Benefits | | | | | |
| Salaries & Wages | 2,101,983.00 | 0.00 | 1,438,718.00 | 513,661.00 | 149,604.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 1,246,254.00 | 0.00 | 692,229.00 | 482,044.00 | 71,981.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 3,348,237.00 | 0.00 | 2,130,947.00 | 995,705.00 | 221,585.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Capital Outlay | (107,477.00) | 0.00 | (32,827.00) | (71,237.00) | (3,413.00) |
| GR Cost Reimbursement | (13,550.00) | 0.00 | (9,275.00) | (3,311.00) | (964.00) |
| Functional Cost | 3,227,210.00 | 0.00 | 2,088,845.00 | 921,157.00 | 217,208.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 1,002,307.16 | 1,002,307.16 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,002,307.16) | 648,754.34 | 286,092.54 | 67,460.28 |
| 1st Allocation | 4,229,517.16 | 0.00 | 2,737,599.34 | 1,207,249.54 | 284,668.28 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 1,636,317.29 | 1,636,317.29 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,636,317.29) | 1,059,124.36 | 467,060.59 | 110,132.34 |
| 2nd Allocation | 1,636,317.29 | 0.00 | 1,059,124.36 | 467,060.59 | 110,132.34 |
| Total For 15 COMM. OF ADMIN. | | | | | |
| Total Allocated | 5,865,834.45 | 0.00 | 3,796,723.70 | 1,674,310.13 | 394,800.62 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - DEPARTMENTAL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 496 | 5.9976 | 164,189.77 | | 164,189.77 | | 164,189.77 |
| INFORMATION SERVICES | 1,490 | 18.0169 | 493,231.33 | | 493,231.33 | 202,996.56 | 696,227.89 |
| BUDGET AND PLANNING | 312 | 3.7727 | 103,280.64 | | 103,280.64 | 42,506.66 | 145,787.30 |
| ACCOUNTING | 442 | 5.3446 | 146,314.25 | | 146,314.25 | 60,217.78 | 206,532.03 |
| FACILITIES MANAGEMENT | 2,183 | 26.3967 | 722,633.54 | | 722,633.54 | 297,410.41 | 1,020,043.95 |
| DESIGN AND CONSTRUCTION | 788 | 9.5284 | 260,849.85 | | 260,849.85 | 107,356.57 | 368,206.42 |
| PERSONNEL | 750 | 9.0689 | 248,270.80 | | 248,270.80 | 102,179.48 | 350,450.28 |
| PURCHASING | 514 | 6.2152 | 170,148.26 | | 170,148.26 | 70,027.00 | 240,175.26 |
| GENERAL SERVICES | 803 | 9.7098 | 265,815.26 | | 265,815.26 | 109,400.16 | 375,215.42 |
| ALL OTHER | 492 | 5.9492 | 162,865.64 | | 162,865.64 | 67,029.74 | 229,895.38 |
| SubTotal | 8,270 | 100.0000 | 2,737,599.34 | | 2,737,599.34 | 1,059,124.36 | 3,796,723.70 |
| TOTAL | 8,270 | 100.0000 | 2,737,599.34 | | 2,737,599.34 | 1,059,124.36 | 3,796,723.70 |

Allocation Basis: Average Number of OA Employees, FY 2004

Allocation Source: HR Query "Number of OA Employees"

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 1,207,249.54 | | 1,207,249.54 | 467,060.59 | 1,674,310.13 |
| SubTotal | 100 | 100.0000 | 1,207,249.54 | | 1,207,249.54 | 467,060.59 | 1,674,310.13 |
| TOTAL | 100 | 100.0000 | 1,207,249.54 | | 1,207,249.54 | 467,060.59 | 1,674,310.13 |

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Fiscal Year 2004 SWCAP CF Revised
2004 Version 1.0002-1

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 284,668.28 | | 284,668.28 | 110,132.34 | 394,800.62 |
| SubTotal | 100 | 100.0000 | 284,668.28 | | 284,668.28 | 110,132.34 | 394,800.62 |
| TOTAL | 100 | 100.0000 | 284,668.28 | | 284,668.28 | 110,132.34 | 394,800.62 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department COMM. OF ADMIN.

| Receiving Department | Total | DEPARTMENTAL | SECTION II | GENERAL GOV'T |
|-------------------------|--------------|--------------|--------------|---------------|
| COMM. OF ADMIN. | 164,189.77 | 164,189.77 | 0.00 | 0.00 |
| INFORMATION SERVICES | 696,227.89 | 696,227.89 | 0.00 | 0.00 |
| BUDGET AND PLANNING | 145,787.30 | 145,787.30 | 0.00 | 0.00 |
| ACCOUNTING | 206,532.03 | 206,532.03 | 0.00 | 0.00 |
| FACILITIES MANAGEMENT | 1,020,043.95 | 1,020,043.95 | 0.00 | 0.00 |
| DESIGN AND CONSTRUCTION | 368,206.42 | 368,206.42 | 0.00 | 0.00 |
| PERSONNEL | 350,450.28 | 350,450.28 | 0.00 | 0.00 |
| PURCHASING | 240,175.26 | 240,175.26 | 0.00 | 0.00 |
| GENERAL SERVICES | 375,215.42 | 375,215.42 | 0.00 | 0.00 |
| ALL OTHER | 2,299,006.13 | 229,895.38 | 1,674,310.13 | 394,800.62 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 5,865,834.45 | 3,796,723.70 | 1,674,310.13 | 394,800.62 |

STATE OF MISSOURI
INFORMATION SERVICES

NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. Most of the expenses of these services are included in the Section II sub-pool. The general and administration costs are allocated to each sub-pool based on functional cost (allowable expenses) on Schedule 16.3. These costs are from the Finance and Administration organization code.

Costs have been functionalized and allocated as follows:

System Development. Costs of developing Statewide systems operated by the Office of Administration have been allocated to the division operating each system.

Systems Development - SAM II. Beginning in FY 2000, SAM II costs are included here. They were previously picked up in the Budget and Planning SWCAP section under the Systems Development cost pool. \$30,000,000 of FY 1999 and 2000 SAM II actual costs are being capitalized evenly over 5 years from FY 2000 through 2004 and have been allocated to each division based on number of payment documents and paychecks processed.

Office Automation. Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each division based on the number of workstations located there in FY 2004. For purposes of the carry forward allocation, Office Automation will remain in the Information Services section, since that is where the costs appeared in FY 2002.

Section II. These costs are disallowed and are allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department INFORMATION SERVICES

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-----------------|----------------|--------------|-----------------|
| Expenditures Per Financial Statement: | 64,978,940.00 | | | 64,978,940.00 |
| BUILDING USE I | 178,567.16 | | 178,567.16 | |
| BUILDING USE II | 8,224.47 | | 8,224.47 | |
| EQUIPMENT USE | 201,638.95 | | 201,638.95 | |
| RETIREMENT/GROUP INSURANCE | 649,400.11 | | 649,400.11 | |
| OASDHI | 139,550.00 | | 139,550.00 | |
| UNEMPLOYMENT COMPENSATION | 4,472.00 | | 4,472.00 | |
| BOARD OF PUBLIC BUILDINGS I | 355,588.66 | 798.42 | 356,387.08 | |
| COMM. OF ADMIN. | 493,231.33 | 202,996.56 | 696,227.89 | |
| INFORMATION SERVICES | | 1,616,963.40 | 1,616,963.40 | |
| ACCOUNTING | | 13,769.24 | 13,769.24 | |
| FACILITIES MANAGEMENT | | 34,054.60 | 34,054.60 | |
| PURCHASING | | 61,961.01 | 61,961.01 | |
| GENERAL SERVICES | | 10,106.72 | 10,106.72 | |
| TREASURER | | 457.67 | 457.67 | |
| SECURITY | | 47,041.76 | 47,041.76 | |
| Total Allocated Additions: | 2,030,672.68 | 1,988,149.38 | 4,018,822.06 | 4,018,822.06 |
| Capital Outlay - Departmental | (787,917.00) | | | |
| Capital Outlay - G & A | (1,630,277.00) | | | |
| GR Cost Reimbursement | (66,654.00) | | | |
| Total Departmental Cost Adjustments: | (2,484,848.00) | | | (2,484,848.00) |
| Total To Be Allocated: | 64,524,764.68 | 1,988,149.38 | | 66,512,914.06 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SERVICES

| | Total | General & Admin | SYSTEM DEVELOPMENT | SYSTEM DEVELOP. SAM II | OFFICE AUTOMATION |
|---------------------------------|-----------------|-----------------|--------------------|------------------------|-------------------|
| Vages & Benefits | | | | | |
| Salaries & Wages | 6,748,782.00 | 0.00 | 1,567,374.00 | 0.00 | 388,292.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 47,943,530.00 | 0.00 | 661,840.00 | 0.00 | 128,353.00 |
| General and Administrative | 4,286,628.00 | 0.00 | 995,571.00 | 0.00 | 246,621.00 |
| Depreciation on SAM II | 6,000,000.00 | 0.00 | 0.00 | 6,000,000.00 | 0.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 64,978,940.00 | 0.00 | 3,224,785.00 | 6,000,000.00 | 763,266.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Capital Outlay - Departmental | (787,917.00) | 0.00 | (291,849.00) | 0.00 | (14,234.00) |
| Capital Outlay - G & A | (1,630,277.00) | 0.00 | (378,633.00) | 0.00 | (93,794.00) |
| GR Cost Reimbursement | (66,654.00) | 0.00 | (15,480.00) | 0.00 | (3,835.00) |
| Functional Cost | | | | | |
| Functional Cost | 62,494,092.00 | 0.00 | 2,538,823.00 | 6,000,000.00 | 651,403.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 2,030,672.68 | 2,030,672.68 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (2,030,672.68) | 82,496.08 | 194,962.85 | 21,165.70 |
| 1st Allocation | 64,524,764.68 | 0.00 | 2,621,319.08 | 6,194,962.85 | 672,568.70 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 1,988,149.38 | 1,988,149.38 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,988,149.38) | 80,768.57 | 190,880.23 | 20,722.48 |
| 2nd Allocation | 1,988,149.38 | 0.00 | 80,768.57 | 190,880.23 | 20,722.48 |
| Total For 16 INFORMATION | | | | | |
| Total Allocated | 66,512,914.06 | 0.00 | 2,702,087.65 | 6,385,843.08 | 693,291.18 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SERVICES

| SECTION II | |
|-------------------------------|-----------------|
| Wages & Benefits | |
| Salaries & Wages | 4,793,116.00 |
| Other Expense & Cost | |
| Departmental Expenditures | 47,153,337.00 |
| General and Administrative | 3,044,436.00 |
| Depreciation on SAM II | 0.00 |
| Departmental Totals | |
| Total Expenditures | 54,990,889.00 |
| Deductions | |
| Total Deductions | 0.00 |
| Cost Adjustments | |
| Capital Outlay - Departmental | (481,834.00) |
| Capital Outlay - G & A | (1,157,850.00) |
| GR Cost Reimbursement | (47,339.00) |
| Functional Cost | |
| Functional Cost | 53,303,866.00 |
| Allocation Step 1 | |
| Inbound- All Others | 0.00 |
| Reallocate Admin Costs | 1,732,048.05 |
| 1st Allocation | 55,035,914.05 |
| Allocation Step 2 | |
| Inbound- All Others | 0.00 |
| Reallocate Admin Costs | 1,695,778.10 |
| 2nd Allocation | 1,695,778.10 |
| Total For 16 INFORMATION | |
| Total Allocated | 56,731,692.15 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - SYSTEM DEVELOPMENT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 10,506 | 18.9185 | 495,913.75 | | 495,913.75 | | 495,913.75 |
| INFORMATION SERVICES | 29,259 | 52.6875 | 1,381,109.92 | | 1,381,109.92 | | 1,381,109.92 |
| BUDGET AND PLANNING | 97 | 0.1747 | 4,578.68 | | 4,578.68 | 496.86 | 5,075.54 |
| ACCOUNTING | 231 | 0.4160 | 10,903.87 | | 10,903.87 | 1,183.25 | 12,087.12 |
| FACILITIES MANAGEMENT | 1,363 | 2.4544 | 64,337.55 | | 64,337.55 | 6,981.71 | 71,319.26 |
| DESIGN AND CONSTRUCTION | 15 | 0.0270 | 708.04 | | 708.04 | 76.83 | 784.87 |
| PERSONNEL | 8,849 | 15.9347 | 417,698.52 | | 417,698.52 | 45,327.33 | 463,025.85 |
| PURCHASING | 1,252 | 2.2545 | 59,098.03 | | 59,098.03 | 6,413.13 | 65,511.16 |
| GENERAL SERVICES | 3,600 | 6.4826 | 169,930.47 | | 169,930.47 | 18,440.31 | 188,370.78 |
| ALL OTHER | 361 | 0.6501 | 17,040.25 | | 17,040.25 | 1,849.15 | 18,889.40 |
| SubTotal | 55,533 | 100.0000 | 2,621,319.08 | | 2,621,319.08 | 80,768.57 | 2,702,087.65 |
| TOTAL | 55,533 | 100.0000 | 2,621,319.08 | | 2,621,319.08 | 80,768.57 | 2,702,087.65 |

Allocation Basis: System Development Hours for FY 2004

Allocation Source: Systems and Programming Project Summary

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - SYSTEM DEVELOP. SAM II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|------------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BOARD OF PUBLIC BUILDINGS I | 5,402 | 0.1283 | 7,949.13 | | 7,949.13 | | 7,949.13 |
| BOARD OF PUBLIC BUILDINGS II | 1,645 | 0.0391 | 2,420.62 | | 2,420.62 | | 2,420.62 |
| COMM. OF ADMIN. | 4,067 | 0.0966 | 5,984.64 | | 5,984.64 | | 5,984.64 |
| INFORMATION SERVICES | 20,030 | 0.4758 | 29,474.39 | | 29,474.39 | | 29,474.39 |
| BUDGET AND PLANNING | 907 | 0.0215 | 1,334.64 | | 1,334.64 | 41.43 | 1,376.07 |
| ACCOUNTING | 1,847 | 0.0439 | 2,717.85 | | 2,717.85 | 84.37 | 2,802.22 |
| FACILITIES MANAGEMENT | 7,056 | 0.1676 | 10,383.01 | | 10,383.01 | 322.31 | 10,705.32 |
| DESIGN AND CONSTRUCTION | 5,259 | 0.1249 | 7,738.69 | | 7,738.69 | 240.22 | 7,978.91 |
| PERSONNEL | 2,491 | 0.0592 | 3,665.56 | | 3,665.56 | 113.79 | 3,779.35 |
| PURCHASING | 2,889 | 0.0686 | 4,251.17 | | 4,251.17 | 131.97 | 4,383.14 |
| GENERAL SERVICES | 55,790 | 1.3252 | 82,095.65 | | 82,095.65 | 2,548.40 | 84,644.05 |
| TREASURER | 21,877 | 0.5197 | 32,192.25 | | 32,192.25 | 999.31 | 33,191.56 |
| SECRETARY OF STATE | 18,357 | 0.4360 | 27,012.52 | | 27,012.52 | 838.52 | 27,851.04 |
| SECURITY | 1,039 | 0.0247 | 1,528.92 | | 1,528.92 | 47.46 | 1,576.38 |
| REVENUE | 156,170 | 3.7096 | 229,805.99 | | 229,805.99 | 7,133.59 | 236,939.58 |
| LEGISLATURE | 25,203 | 0.5987 | 37,086.52 | | 37,086.52 | 1,151.23 | 38,237.75 |
| JUDICIARY | 108,311 | 2.5728 | 159,380.91 | | 159,380.91 | 4,947.47 | 164,328.38 |
| GOVERNOR | 1,763 | 0.0419 | 2,594.26 | | 2,594.26 | 80.53 | 2,674.79 |
| LT. GOVERNOR | 352 | 0.0084 | 517.96 | | 517.96 | 16.08 | 534.04 |
| AUDITOR | 5,176 | 0.1229 | 7,616.52 | | 7,616.52 | 236.43 | 7,852.95 |
| ATTORNEY GENERAL | 19,600 | 0.4656 | 28,841.64 | | 28,841.64 | 895.30 | 29,736.94 |
| AGRICULTURE | 33,396 | 0.7933 | 49,142.60 | | 49,142.60 | 1,525.47 | 50,668.07 |
| INSURANCE | 10,651 | 0.2530 | 15,673.07 | | 15,673.07 | 486.52 | 16,159.59 |
| CONSERVATION | 149,969 | 3.5623 | 220,681.12 | | 220,681.12 | 6,850.34 | 227,531.46 |
| ECONOMIC DEVELOPMENT | 91,807 | 2.1807 | 135,095.10 | | 135,095.10 | 4,193.59 | 139,288.69 |
| EDUCATION | 573,593 | 13.6248 | 844,048.82 | | 844,048.82 | 26,200.80 | 870,249.62 |
| HIGHER EDUCATION | 9,128 | 0.2168 | 13,431.98 | | 13,431.98 | 416.95 | 13,848.93 |
| HEALTH | 253,132 | 6.0127 | 372,486.70 | | 372,486.70 | 11,562.66 | 384,049.36 |
| HIGHWAYS | 918,559 | 21.8186 | 1,351,670.39 | | 1,351,670.39 | 41,958.29 | 1,393,628.68 |
| LABOR | 81,179 | 1.9283 | 119,455.86 | | 119,455.86 | 3,708.13 | 123,163.99 |
| MENTAL HEALTH | 304,862 | 7.2415 | 448,607.99 | | 448,607.99 | 13,925.60 | 462,533.59 |
| NATURAL RESOURCES | 210,972 | 5.0113 | 310,447.80 | | 310,447.80 | 9,636.86 | 320,084.66 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - SYSTEM DEVELOP. SAM II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| PUBLIC SAFETY | 186,753 | 4.4360 | 274,809.23 | | 274,809.23 | 8,530.57 | 283,339.80 |
| SOCIAL SERVICES | 483,679 | 11.4890 | 711,739.34 | | 711,739.34 | 22,093.67 | 733,833.01 |
| CORRECTIONS | 433,697 | 10.3018 | 638,190.20 | | 638,190.20 | 19,810.58 | 658,000.78 |
| ALL OTHER | 3,323 | 0.0789 | 4,889.81 | | 4,889.81 | 151.79 | 5,041.60 |
| SubTotal | 4,209,931 | 100.0000 | 6,194,962.85 | | 6,194,962.85 | 190,880.23 | 6,385,843.08 |
| TOTAL | 4,209,931 | 100.0000 | 6,194,962.85 | | 6,194,962.85 | 190,880.23 | 6,385,843.08 |

Allocation Basis: Number of PV Documents by Agency and Number of Paychecks, FY 2004
Allocation Source: Access Queries from SAMII Data Warehouse-Financial and HR

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - OFFICE AUTOMATION

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 50 | 4.9652 | 33,394.67 | | 33,394.67 | | 33,394.67 |
| INFORMATION SERVICES | 309 | 30.6851 | 206,379.09 | | 206,379.09 | | 206,379.09 |
| BUDGET AND PLANNING | 29 | 2.8798 | 19,368.91 | | 19,368.91 | 927.40 | 20,296.31 |
| ACCOUNTING | 51 | 5.0645 | 34,062.56 | | 34,062.56 | 1,630.94 | 35,693.50 |
| FACILITIES MANAGEMENT | 137 | 13.6048 | 91,501.40 | | 91,501.40 | 4,381.13 | 95,882.53 |
| DESIGN AND CONSTRUCTION | 94 | 9.3347 | 62,781.98 | | 62,781.98 | 3,006.04 | 65,788.02 |
| PERSONNEL | 102 | 10.1291 | 68,125.13 | | 68,125.13 | 3,261.87 | 71,387.00 |
| PURCHASING | 58 | 5.7597 | 38,737.82 | | 38,737.82 | 1,854.79 | 40,592.61 |
| GENERAL SERVICES | 94 | 9.3347 | 62,781.98 | | 62,781.98 | 3,006.04 | 65,788.02 |
| GOVERNOR | 38 | 3.7736 | 25,379.95 | | 25,379.95 | 1,215.21 | 26,595.16 |
| LT. GOVERNOR | 12 | 1.1917 | 8,014.72 | | 8,014.72 | 383.75 | 8,398.47 |
| ALL OTHER | 33 | 3.2771 | 22,040.49 | | 22,040.49 | 1,055.31 | 23,095.80 |
| SubTotal | 1,007 | 100.0000 | 672,568.70 | | 672,568.70 | 20,722.48 | 693,291.18 |
| TOTAL | 1,007 | 100.0000 | 672,568.70 | | 672,568.70 | 20,722.48 | 693,291.18 |

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 55,035,914.05 | | 55,035,914.05 | 1,695,778.10 | 56,731,692.15 |
| SubTotal | 100 | 100.0000 | 55,035,914.05 | | 55,035,914.05 | 1,695,778.10 | 56,731,692.15 |
| TOTAL | 100 | 100.0000 | 55,035,914.05 | | 55,035,914.05 | 1,695,778.10 | 56,731,692.15 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INFORMATION SERVICES

| Receiving Department | Total | SYSTEM DEVELOPMENT | SYSTEM DEVELOP. SAM II | OFFICE AUTOMATION | SECTION II |
|------------------------------|---------------|--------------------|------------------------|-------------------|---------------|
| BOARD OF PUBLIC BUILDINGS I | 7,949.13 | 0.00 | 7,949.13 | 0.00 | 0.00 |
| BOARD OF PUBLIC BUILDINGS II | 2,420.62 | 0.00 | 2,420.62 | 0.00 | 0.00 |
| COMM. OF ADMIN. | 535,293.06 | 495,913.75 | 5,984.64 | 33,394.67 | 0.00 |
| INFORMATION SERVICES | 1,616,963.40 | 1,381,109.92 | 29,474.39 | 206,379.09 | 0.00 |
| BUDGET AND PLANNING | 26,747.92 | 5,075.54 | 1,376.07 | 20,296.31 | 0.00 |
| ACCOUNTING | 50,582.84 | 12,087.12 | 2,802.22 | 35,693.50 | 0.00 |
| FACILITIES MANAGEMENT | 177,907.11 | 71,319.26 | 10,705.32 | 95,882.53 | 0.00 |
| DESIGN AND CONSTRUCTION | 74,551.80 | 784.87 | 7,978.91 | 65,788.02 | 0.00 |
| PERSONNEL | 538,192.20 | 463,025.85 | 3,779.35 | 71,387.00 | 0.00 |
| PURCHASING | 110,486.91 | 65,511.16 | 4,383.14 | 40,592.61 | 0.00 |
| GENERAL SERVICES | 338,802.85 | 188,370.78 | 84,644.05 | 65,788.02 | 0.00 |
| TREASURER | 33,191.56 | 0.00 | 33,191.56 | 0.00 | 0.00 |
| SECRETARY OF STATE | 27,851.04 | 0.00 | 27,851.04 | 0.00 | 0.00 |
| SECURITY | 1,576.38 | 0.00 | 1,576.38 | 0.00 | 0.00 |
| REVENUE | 236,939.58 | 0.00 | 236,939.58 | 0.00 | 0.00 |
| LEGISLATURE | 38,237.75 | 0.00 | 38,237.75 | 0.00 | 0.00 |
| JUDICIARY | 164,328.38 | 0.00 | 164,328.38 | 0.00 | 0.00 |
| GOVERNOR | 29,269.95 | 0.00 | 2,674.79 | 26,595.16 | 0.00 |
| LT. GOVERNOR | 8,932.51 | 0.00 | 534.04 | 8,398.47 | 0.00 |
| AUDITOR | 7,852.95 | 0.00 | 7,852.95 | 0.00 | 0.00 |
| ATTORNEY GENERAL | 29,736.94 | 0.00 | 29,736.94 | 0.00 | 0.00 |
| AGRICULTURE | 50,668.07 | 0.00 | 50,668.07 | 0.00 | 0.00 |
| INSURANCE | 16,159.59 | 0.00 | 16,159.59 | 0.00 | 0.00 |
| CONSERVATION | 227,531.46 | 0.00 | 227,531.46 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 139,288.69 | 0.00 | 139,288.69 | 0.00 | 0.00 |
| EDUCATION | 870,249.62 | 0.00 | 870,249.62 | 0.00 | 0.00 |
| HIGHER EDUCATION | 13,848.93 | 0.00 | 13,848.93 | 0.00 | 0.00 |
| HEALTH | 384,049.36 | 0.00 | 384,049.36 | 0.00 | 0.00 |
| HIGHWAYS | 1,393,628.68 | 0.00 | 1,393,628.68 | 0.00 | 0.00 |
| LABOR | 123,163.99 | 0.00 | 123,163.99 | 0.00 | 0.00 |
| MENTAL HEALTH | 462,533.59 | 0.00 | 462,533.59 | 0.00 | 0.00 |
| NATURAL RESOURCES | 320,084.66 | 0.00 | 320,084.66 | 0.00 | 0.00 |
| PUBLIC SAFETY | 283,339.80 | 0.00 | 283,339.80 | 0.00 | 0.00 |
| SOCIAL SERVICES | 733,833.01 | 0.00 | 733,833.01 | 0.00 | 0.00 |
| CORRECTIONS | 658,000.78 | 0.00 | 658,000.78 | 0.00 | 0.00 |
| ALL OTHER | 56,778,718.95 | 18,889.40 | 5,041.60 | 23,095.80 | 56,731,692.15 |

All Monetary Values Are \$ Dollars

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Schedule 16.5

Page

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INFORMATION SERVICES

| Receiving Department | Total | SYSTEM DEVELOPMENT | SYSTEM DEVELOP. SAM II | OFFICE AUTOMATION | SECTION II |
|----------------------|---------------|--------------------|------------------------|-------------------|---------------|
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 66,512,914.06 | 2,702,087.65 | 6,385,843.08 | 693,291.18 | 56,731,692.15 |



STATE OF MISSOURI
BUDGET AND PLANNING
NATURE AND EXTENT OF SERVICES

The Division of Budget and Planning is responsible for the preparation of the State budget. Its major responsibility is for providing technical assistance and support to the various State departments in the preparation of the various State and Federal budget documents which each must prepare to obtain funding for their programs. In addition, the Division assists departments in controlling program expenditures.

Costs of central budget preparation and Administrative Rules are unallowable and have been allocated to General Government. The remaining allowable budget and planning costs have been allocated to departments based on actual hours of service provided according to individual time sheets maintained by staff.

Costs of the Washington Office are considered general government and have been allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUDGET AND PLANNING

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|------------|--------------|
| Expenditures Per Financial Statement: | 1,437,039.00 | | | 1,437,039.00 |
| BUILDING USE I | 21,390.84 | | 21,390.84 | |
| EQUIPMENT USE | 13,169.18 | | 13,169.18 | |
| RETIREMENT/GROUP INSURANCE | 365,210.88 | | 365,210.88 | |
| OASDHI | 109,392.01 | | 109,392.01 | |
| BUILDING RENTAL | 56,465.99 | | 56,465.99 | |
| COMM. OF ADMIN. | 103,280.64 | 42,506.66 | 145,787.30 | |
| INFORMATION SERVICES | 25,282.23 | 1,465.69 | 26,747.92 | |
| ACCOUNTING | | 595.36 | 595.36 | |
| FACILITIES MANAGEMENT | | 66,646.79 | 66,646.79 | |
| PURCHASING | | 62.05 | 62.05 | |
| GENERAL SERVICES | | 6,508.81 | 6,508.81 | |
| TREASURER | | 20.72 | 20.72 | |
| SECURITY | | 8,421.06 | 8,421.06 | |
| Total Allocated Additions: | 694,191.77 | 126,227.14 | 820,418.91 | 820,418.91 |
| Capital Outlay | (14,062.00) | | | |
| GR Cost Reimbursement | (14,884.00) | | | |
| Total Departmental Cost Adjustments: | (28,946.00) | | | (28,946.00) |
| Total To Be Allocated: | 2,102,284.77 | 126,227.14 | | 2,228,511.91 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUDGET AND PLANNING

| | Total | General & Admin | BUDGET & PLANNING | WASHINGTON OFFICE | GENERAL GOV'T |
|---------------------------|--------------|-----------------|-------------------|-------------------|---------------|
| Pages & Benefits | | | | | |
| Salaries & Wages | 1,327,520.00 | 0.00 | 829,637.00 | 101.00 | 497,782.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 109,519.00 | 0.00 | 59,074.00 | 0.00 | 50,445.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 1,437,039.00 | 0.00 | 888,711.00 | 101.00 | 548,227.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Capital Outlay | (14,062.00) | 0.00 | (8,789.00) | 0.00 | (5,273.00) |
| GR Cost Reimbursement | (14,884.00) | 0.00 | 0.00 | 0.00 | (14,884.00) |
| Functional Cost | 1,408,093.00 | 0.00 | 879,922.00 | 101.00 | 528,070.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 694,191.77 | 694,191.77 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (694,191.77) | 433,802.52 | 49.98 | 260,339.27 |
| 1st Allocation | 2,102,284.77 | 0.00 | 1,313,724.52 | 150.98 | 788,409.27 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 126,227.14 | 126,227.14 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (126,227.14) | 78,879.72 | 9.09 | 47,338.33 |
| 2nd Allocation | 126,227.14 | 0.00 | 78,879.72 | 9.09 | 47,338.33 |
| Total For 17 BUDGET AND | | | | | |
| Total Allocated | 2,228,511.91 | 0.00 | 1,392,604.24 | 160.07 | 835,747.60 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - BUDGET & PLANNING

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 7,895 | 18.9493 | 248,940.47 | | 248,940.47 | | 248,940.47 |
| TREASURER | 261 | 0.6264 | 8,229.70 | | 8,229.70 | 609.66 | 8,839.36 |
| SECRETARY OF STATE | 183 | 0.4392 | 5,770.25 | | 5,770.25 | 427.46 | 6,197.71 |
| SECURITY | 14 | 0.0336 | 441.44 | | 441.44 | 32.70 | 474.14 |
| REVENUE | 1,974 | 4.7379 | 62,242.99 | | 62,242.99 | 4,610.99 | 66,853.98 |
| JUDICIARY | 969 | 2.3257 | 30,553.93 | | 30,553.93 | 2,263.45 | 32,817.38 |
| GOVERNOR | 1,207 | 2.8970 | 38,058.40 | | 38,058.40 | 2,819.39 | 40,877.79 |
| LT. GOVERNOR | 81 | 0.1944 | 2,554.04 | | 2,554.04 | 189.20 | 2,743.24 |
| AUDITOR | 359 | 0.8617 | 11,319.77 | | 11,319.77 | 838.57 | 12,158.34 |
| ATTORNEY GENERAL | 121 | 0.2904 | 3,815.31 | | 3,815.31 | 282.64 | 4,097.95 |
| AGRICULTURE | 1,153 | 2.7674 | 36,355.71 | | 36,355.71 | 2,693.25 | 39,048.96 |
| INSURANCE | 378 | 0.9073 | 11,918.87 | | 11,918.87 | 882.96 | 12,801.83 |
| CONSERVATION | 297 | 0.7128 | 9,364.83 | | 9,364.83 | 693.75 | 10,058.58 |
| ECONOMIC DEVELOPMENT | 2,246 | 5.3907 | 70,819.54 | | 70,819.54 | 5,246.35 | 76,065.89 |
| EDUCATION | 3,347 | 8.0333 | 105,535.62 | | 105,535.62 | 7,818.13 | 113,353.75 |
| HIGHER EDUCATION | 1,769 | 4.2459 | 55,779.06 | | 55,779.06 | 4,132.14 | 59,911.20 |
| HEALTH | 2,754 | 6.6100 | 86,837.49 | | 86,837.49 | 6,432.96 | 93,270.45 |
| HIGHWAYS | 1,702 | 4.0851 | 53,666.45 | | 53,666.45 | 3,975.64 | 57,642.09 |
| LABOR | 1,024 | 2.4578 | 32,288.16 | | 32,288.16 | 2,391.92 | 34,680.08 |
| MENTAL HEALTH | 2,696 | 6.4708 | 85,008.67 | | 85,008.67 | 6,297.48 | 91,306.15 |
| NATURAL RESOURCES | 1,513 | 3.6314 | 47,707.01 | | 47,707.01 | 3,534.16 | 51,241.17 |
| PUBLIC SAFETY | 2,894 | 6.9460 | 91,251.90 | | 91,251.90 | 6,759.98 | 98,011.88 |
| SOCIAL SERVICES | 5,000 | 12.0008 | 157,657.03 | | 157,657.03 | 11,679.32 | 169,336.35 |
| CORRECTIONS | 1,827 | 4.3851 | 57,607.88 | | 57,607.88 | 4,267.62 | 61,875.50 |
| SubTotal | 41,664 | 100.0000 | 1,313,724.52 | | 1,313,724.52 | 78,879.72 | 1,392,604.24 |
| TOTAL | 41,664 | 100.0000 | 1,313,724.52 | | 1,313,724.52 | 78,879.72 | 1,392,604.24 |

Allocation Basis: Budget and Planning Hours by Department, FY 2004

Allocation Source: Budget and Planning Office

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - WASHINGTON OFFICE

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 150.98 | | 150.98 | 9.09 | 160.07 |
| SubTotal | 100 | 100.0000 | 150.98 | | 150.98 | 9.09 | 160.07 |
| TOTAL | 100 | 100.0000 | 150.98 | | 150.98 | 9.09 | 160.07 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 788,409.27 | | 788,409.27 | 47,338.33 | 835,747.60 |
| SubTotal | 100 | 100.0000 | 788,409.27 | | 788,409.27 | 47,338.33 | 835,747.60 |
| TOTAL | 100 | 100.0000 | 788,409.27 | | 788,409.27 | 47,338.33 | 835,747.60 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

| Receiving Department | Total | BUDGET & PLANNING | WASHINGTON OFFICE | GENERAL GOV'T |
|----------------------|--------------|-------------------|-------------------|---------------|
| COMM. OF ADMIN. | 248,940.47 | 248,940.47 | 0.00 | 0.00 |
| TREASURER | 8,839.36 | 8,839.36 | 0.00 | 0.00 |
| SECRETARY OF STATE | 6,197.71 | 6,197.71 | 0.00 | 0.00 |
| SECURITY | 474.14 | 474.14 | 0.00 | 0.00 |
| REVENUE | 66,853.98 | 66,853.98 | 0.00 | 0.00 |
| JUDICIARY | 32,817.38 | 32,817.38 | 0.00 | 0.00 |
| GOVERNOR | 40,877.79 | 40,877.79 | 0.00 | 0.00 |
| LT. GOVERNOR | 2,743.24 | 2,743.24 | 0.00 | 0.00 |
| AUDITOR | 12,158.34 | 12,158.34 | 0.00 | 0.00 |
| ATTORNEY GENERAL | 4,097.95 | 4,097.95 | 0.00 | 0.00 |
| AGRICULTURE | 39,048.96 | 39,048.96 | 0.00 | 0.00 |
| INSURANCE | 12,801.83 | 12,801.83 | 0.00 | 0.00 |
| CONSERVATION | 10,058.58 | 10,058.58 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 76,065.89 | 76,065.89 | 0.00 | 0.00 |
| EDUCATION | 113,353.75 | 113,353.75 | 0.00 | 0.00 |
| HIGHER EDUCATION | 59,911.20 | 59,911.20 | 0.00 | 0.00 |
| HEALTH | 93,270.45 | 93,270.45 | 0.00 | 0.00 |
| HIGHWAYS | 57,642.09 | 57,642.09 | 0.00 | 0.00 |
| LABOR | 34,680.08 | 34,680.08 | 0.00 | 0.00 |
| MENTAL HEALTH | 91,306.15 | 91,306.15 | 0.00 | 0.00 |
| NATURAL RESOURCES | 51,241.17 | 51,241.17 | 0.00 | 0.00 |
| PUBLIC SAFETY | 98,011.88 | 98,011.88 | 0.00 | 0.00 |
| SOCIAL SERVICES | 169,336.35 | 169,336.35 | 0.00 | 0.00 |
| CORRECTIONS | 61,875.50 | 61,875.50 | 0.00 | 0.00 |
| ALL OTHER | 835,907.67 | 0.00 | 160.07 | 835,747.60 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 2,228,511.91 | 1,392,604.24 | 160.07 | 835,747.60 |

STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

The Division of Accounting is responsible for payroll and accounting services for all State agencies. Costs have been functionalized and allocated as follows:

Payroll. Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued.

Accounting. Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of payment voucher document transactions processed for each department.

The costs of fund accounting have been disallowed as general government. The functional cost pools allocated within Accounting have been determined by means of a salary analysis. In this analysis the various levels of supervision have been appropriately allocated to the benefiting functions.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department ACCOUNTING

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|--------------|--------------|
| Expenditures Per Financial Statement: | 1,960,195.00 | | | 1,960,195.00 |
| BUILDING USE I | 56,149.08 | | 56,149.08 | |
| EQUIPMENT USE | 16,525.81 | | 16,525.81 | |
| RETIREMENT/GROUP INSURANCE | 456,514.12 | | 456,514.12 | |
| OASDHI | 123,066.03 | | 123,066.03 | |
| BUILDING RENTAL | 44,826.01 | | 44,826.01 | |
| UNEMPLOYMENT COMPENSATION | 4,207.00 | | 4,207.00 | |
| BOARD OF PUBLIC BUILDINGS I | 111,812.15 | 251.06 | 112,063.21 | |
| COMM. OF ADMIN. | 146,314.25 | 60,217.78 | 206,532.03 | |
| INFORMATION SERVICES | 47,684.28 | 2,898.56 | 50,582.84 | |
| ACCOUNTING | | 1,234.62 | 1,234.62 | |
| PURCHASING | | 1,146.43 | 1,146.43 | |
| GENERAL SERVICES | | 10,129.82 | 10,129.82 | |
| TREASURER | | 42.20 | 42.20 | |
| SECURITY | | 13,938.29 | 13,938.29 | |
| Total Allocated Additions: | 1,007,098.73 | 89,858.76 | 1,096,957.49 | 1,096,957.49 |
| Capital Outlay | (26,082.00) | | | |
| GR Cost Reimbursement | (25,276.00) | | | |
| Total Departmental Cost Adjustments: | (51,358.00) | | | (51,358.00) |
| Total To Be Allocated: | 2,915,935.73 | 89,858.76 | | 3,005,794.49 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department ACCOUNTING

| | Total | General & Admin | PAYROLL | ACCOUNTING | GENERAL GOV'T |
|---------------------------|--------------|-----------------|--------------|--------------|---------------|
| Vages & Benefits | | | | | |
| Salaries & Wages | 1,698,176.00 | 0.00 | 580,606.00 | 1,073,417.00 | 44,153.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 262,019.00 | 0.00 | 89,584.00 | 165,622.00 | 6,813.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 1,960,195.00 | 0.00 | 670,190.00 | 1,239,039.00 | 50,966.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Capital Outlay | (26,082.00) | 0.00 | (8,918.00) | (16,486.00) | (678.00) |
| GR Cost Reimbursement | (25,276.00) | 0.00 | (8,642.00) | (15,977.00) | (657.00) |
| Functional Cost | 1,908,837.00 | 0.00 | 652,630.00 | 1,206,576.00 | 49,631.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 1,007,098.73 | 1,007,098.73 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,007,098.73) | 344,326.05 | 636,587.11 | 26,185.57 |
| 1st Allocation | 2,915,935.73 | 0.00 | 996,956.05 | 1,843,163.11 | 75,816.57 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 89,858.76 | 89,858.76 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (89,858.76) | 30,722.62 | 56,799.72 | 2,336.42 |
| 2nd Allocation | 89,858.76 | 0.00 | 30,722.62 | 56,799.72 | 2,336.42 |
| Total For 18 ACCOUNTING | | | | | |
| Total Allocated | 3,005,794.49 | 0.00 | 1,027,678.67 | 1,899,962.83 | 78,152.99 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|------------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BOARD OF PUBLIC BUILDINGS I | 1,836 | 0.1176 | 1,172.02 | | 1,172.02 | | 1,172.02 |
| BOARD OF PUBLIC BUILDINGS II | 385 | 0.0247 | 245.77 | | 245.77 | | 245.77 |
| COMM. OF ADMIN. | 993 | 0.0636 | 633.88 | | 633.88 | | 633.88 |
| INFORMATION SERVICES | 2,981 | 0.1909 | 1,902.94 | | 1,902.94 | | 1,902.94 |
| BUDGET AND PLANNING | 623 | 0.0399 | 397.70 | | 397.70 | | 397.70 |
| ACCOUNTING | 883 | 0.0565 | 563.67 | | 563.67 | | 563.67 |
| FACILITIES MANAGEMENT | 2,146 | 0.1374 | 1,369.92 | | 1,369.92 | 42.43 | 1,412.35 |
| DESIGN AND CONSTRUCTION | 1,576 | 0.1009 | 1,006.05 | | 1,006.05 | 31.16 | 1,037.21 |
| PERSONNEL | 1,500 | 0.0960 | 957.54 | | 957.54 | 29.65 | 987.19 |
| PURCHASING | 1,028 | 0.0658 | 656.24 | | 656.24 | 20.32 | 676.56 |
| GENERAL SERVICES | 1,606 | 0.1028 | 1,025.20 | | 1,025.20 | 31.75 | 1,056.95 |
| TREASURER | 917 | 0.0587 | 585.37 | | 585.37 | 18.13 | 603.50 |
| SECRETARY OF STATE | 4,674 | 0.2993 | 2,983.68 | | 2,983.68 | 92.40 | 3,076.08 |
| SECURITY | 626 | 0.0401 | 399.61 | | 399.61 | 12.38 | 411.99 |
| REVENUE | 37,666 | 2.4118 | 24,044.39 | | 24,044.39 | 744.63 | 24,789.02 |
| LEGISLATURE | 10,572 | 0.6769 | 6,748.71 | | 6,748.71 | 209.00 | 6,957.71 |
| JUDICIARY | 66,225 | 4.2404 | 42,275.25 | | 42,275.25 | 1,309.23 | 43,584.48 |
| GOVERNOR | 549 | 0.0352 | 350.46 | | 350.46 | 10.85 | 361.31 |
| LT. GOVERNOR | 134 | 0.0086 | 85.54 | | 85.54 | 2.65 | 88.19 |
| AUDITOR | 2,564 | 0.1642 | 1,636.75 | | 1,636.75 | 50.69 | 1,687.44 |
| ATTORNEY GENERAL | 7,249 | 0.4642 | 4,627.45 | | 4,627.45 | 143.31 | 4,770.76 |
| AGRICULTURE | 7,246 | 0.4640 | 4,625.54 | | 4,625.54 | 143.25 | 4,768.79 |
| INSURANCE | 3,672 | 0.2351 | 2,344.05 | | 2,344.05 | 72.59 | 2,416.64 |
| CONSERVATION | 30,076 | 1.9258 | 19,199.25 | | 19,199.25 | 594.58 | 19,793.83 |
| ECONOMIC DEVELOPMENT | 23,606 | 1.5115 | 15,069.08 | | 15,069.08 | 466.68 | 15,535.76 |
| EDUCATION | 39,343 | 2.5192 | 25,114.92 | | 25,114.92 | 777.79 | 25,892.71 |
| HIGHER EDUCATION | 1,546 | 0.0990 | 986.90 | | 986.90 | 30.56 | 1,017.46 |
| HEALTH | 59,658 | 3.8199 | 38,083.15 | | 38,083.15 | 1,179.40 | 39,262.55 |
| HIGHWAYS | 413,849 | 26.4989 | 264,183.79 | | 264,183.79 | 8,181.54 | 272,365.33 |
| LABOR | 18,620 | 1.1923 | 11,886.23 | | 11,886.23 | 368.11 | 12,254.34 |
| MENTAL HEALTH | 174,941 | 11.2016 | 111,674.97 | | 111,674.97 | 3,458.48 | 115,133.45 |
| NATURAL RESOURCES | 87,757 | 5.6191 | 56,020.38 | | 56,020.38 | 1,734.90 | 57,755.28 |



All Monetary Values Are \$ Dollars

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Schedule 18.4.1

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State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| PUBLIC SAFETY | 78,201 | 5.0073 | 49,920.22 | | 49,920.22 | 1,545.99 | 51,466.21 |
| SOCIAL SERVICES | 263,639 | 16.8810 | 168,296.03 | | 168,296.03 | 5,211.98 | 173,508.01 |
| CORRECTIONS | 211,881 | 13.5669 | 135,255.90 | | 135,255.90 | 4,188.76 | 139,444.66 |
| ALL OTHER | 983 | 0.0629 | 627.50 | | 627.50 | 19.43 | 646.93 |
| SubTotal | 1,561,751 | 100.0000 | 996,956.05 | | 996,956.05 | 30,722.62 | 1,027,678.67 |
| TOTAL | 1,561,751 | 100.0000 | 996,956.05 | | 996,956.05 | 30,722.62 | 1,027,678.67 |

Allocation Basis: Number of Paychecks, FY 2004

Allocation Source: SAM II HR Access Query



State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|------------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BOARD OF PUBLIC BUILDINGS I | 3,566 | 0.1347 | 2,481.99 | | 2,481.99 | | 2,481.99 |
| BOARD OF PUBLIC BUILDINGS II | 1,260 | 0.0476 | 876.98 | | 876.98 | | 876.98 |
| COMM. OF ADMIN. | 3,074 | 0.1161 | 2,139.54 | | 2,139.54 | | 2,139.54 |
| INFORMATION SERVICES | 17,049 | 0.6438 | 11,866.30 | | 11,866.30 | | 11,866.30 |
| BUDGET AND PLANNING | 284 | 0.0107 | 197.66 | | 197.66 | | 197.66 |
| ACCOUNTING | 964 | 0.0364 | 670.95 | | 670.95 | | 670.95 |
| FACILITIES MANAGEMENT | 4,910 | 0.1854 | 3,417.41 | | 3,417.41 | 106.36 | 3,523.77 |
| DESIGN AND CONSTRUCTION | 3,683 | 0.1391 | 2,563.42 | | 2,563.42 | 79.78 | 2,643.20 |
| PERSONNEL | 991 | 0.0374 | 689.75 | | 689.75 | 21.47 | 711.22 |
| PURCHASING | 1,861 | 0.0703 | 1,295.28 | | 1,295.28 | 40.31 | 1,335.59 |
| GENERAL SERVICES | 54,184 | 2.0461 | 37,712.67 | | 37,712.67 | 1,173.78 | 38,886.45 |
| TREASURER | 20,960 | 0.7915 | 14,588.40 | | 14,588.40 | 454.05 | 15,042.45 |
| SECRETARY OF STATE | 13,683 | 0.5167 | 9,523.51 | | 9,523.51 | 296.41 | 9,819.92 |
| SECURITY | 413 | 0.0156 | 287.46 | | 287.46 | 8.95 | 296.41 |
| REVENUE | 118,504 | 4.4749 | 82,480.11 | | 82,480.11 | 2,567.14 | 85,047.25 |
| LEGISLATURE | 14,631 | 0.5525 | 10,183.35 | | 10,183.35 | 316.95 | 10,500.30 |
| JUDICIARY | 42,086 | 1.5892 | 29,292.32 | | 29,292.32 | 911.70 | 30,204.02 |
| GOVERNOR | 1,214 | 0.0458 | 844.96 | | 844.96 | 26.30 | 871.26 |
| LT. GOVERNOR | 218 | 0.0082 | 151.73 | | 151.73 | 4.72 | 156.45 |
| AUDITOR | 2,612 | 0.0986 | 1,817.99 | | 1,817.99 | 56.58 | 1,874.57 |
| ATTORNEY GENERAL | 12,351 | 0.4664 | 8,596.44 | | 8,596.44 | 267.56 | 8,864.00 |
| AGRICULTURE | 26,150 | 0.9875 | 18,200.70 | | 18,200.70 | 566.48 | 18,767.18 |
| INSURANCE | 6,979 | 0.2635 | 4,857.45 | | 4,857.45 | 151.19 | 5,008.64 |
| CONSERVATION | 119,893 | 4.5274 | 83,446.89 | | 83,446.89 | 2,597.23 | 86,044.12 |
| ECONOMIC DEVELOPMENT | 68,201 | 2.5754 | 47,468.66 | | 47,468.66 | 1,477.43 | 48,946.09 |
| EDUCATION | 534,250 | 20.1743 | 371,843.99 | | 371,843.99 | 11,573.41 | 383,417.40 |
| HIGHER EDUCATION | 7,582 | 0.2863 | 5,277.16 | | 5,277.16 | 164.25 | 5,441.41 |
| HEALTH | 193,474 | 7.3059 | 134,660.08 | | 134,660.08 | 4,191.21 | 138,851.29 |
| HIGHWAYS | 504,710 | 19.0588 | 351,283.85 | | 351,283.85 | 10,933.48 | 362,217.33 |
| LABOR | 62,559 | 2.3623 | 43,541.76 | | 43,541.76 | 1,355.21 | 44,896.97 |
| MENTAL HEALTH | 129,921 | 4.9060 | 90,426.49 | | 90,426.49 | 2,814.46 | 93,240.95 |
| NATURAL RESOURCES | 123,215 | 4.6528 | 85,759.02 | | 85,759.02 | 2,669.19 | 88,428.21 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| PUBLIC SAFETY | 108,552 | 4.0991 | 75,553.41 | | 75,553.41 | 2,351.55 | 77,904.96 |
| SOCIAL SERVICES | 220,040 | 8.3091 | 153,150.32 | | 153,150.32 | 4,766.70 | 157,917.02 |
| CORRECTIONS | 221,816 | 8.3762 | 154,386.44 | | 154,386.44 | 4,805.18 | 159,191.62 |
| ALL OTHER | 2,340 | 0.0884 | 1,628.67 | | 1,628.67 | 50.69 | 1,679.36 |
| SubTotal | 2,648,180 | 100.0000 | 1,843,163.11 | | 1,843,163.11 | 56,799.72 | 1,899,962.83 |
| TOTAL | 2,648,180 | 100.0000 | 1,843,163.11 | | 1,843,163.11 | 56,799.72 | 1,899,962.83 |

Allocation Basis: Number of PV Documents by Agency

Allocation Source: Access Query from SAM II Data Warehouse-Financial

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Fiscal Year 2004 SWCAP CF Revised
2004 Version 1.0002-1

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 75,816.57 | | 75,816.57 | 2,336.42 | 78,152.99 |
| SubTotal | 100 | 100.0000 | 75,816.57 | | 75,816.57 | 2,336.42 | 78,152.99 |
| TOTAL | 100 | 100.0000 | 75,816.57 | | 75,816.57 | 2,336.42 | 78,152.99 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department ACCOUNTING

| Receiving Department | Total | PAYROLL | ACCOUNTING | GENERAL GOV'T |
|------------------------------|------------|------------|------------|---------------|
| BOARD OF PUBLIC BUILDINGS I | 3,654.01 | 1,172.02 | 2,481.99 | 0.00 |
| BOARD OF PUBLIC BUILDINGS II | 1,122.75 | 245.77 | 876.98 | 0.00 |
| COMM. OF ADMIN. | 2,773.42 | 633.88 | 2,139.54 | 0.00 |
| INFORMATION SERVICES | 13,769.24 | 1,902.94 | 11,866.30 | 0.00 |
| BUDGET AND PLANNING | 595.36 | 397.70 | 197.66 | 0.00 |
| ACCOUNTING | 1,234.62 | 563.67 | 670.95 | 0.00 |
| FACILITIES MANAGEMENT | 4,936.12 | 1,412.35 | 3,523.77 | 0.00 |
| DESIGN AND CONSTRUCTION | 3,680.41 | 1,037.21 | 2,643.20 | 0.00 |
| PERSONNEL | 1,698.41 | 987.19 | 711.22 | 0.00 |
| PURCHASING | 2,012.15 | 676.56 | 1,335.59 | 0.00 |
| GENERAL SERVICES | 39,943.40 | 1,056.95 | 38,886.45 | 0.00 |
| TREASURER | 15,645.95 | 603.50 | 15,042.45 | 0.00 |
| SECRETARY OF STATE | 12,896.00 | 3,076.08 | 9,819.92 | 0.00 |
| SECURITY | 708.40 | 411.99 | 296.41 | 0.00 |
| REVENUE | 109,836.27 | 24,789.02 | 85,047.25 | 0.00 |
| LEGISLATURE | 17,458.01 | 6,957.71 | 10,500.30 | 0.00 |
| JUDICIARY | 73,788.50 | 43,584.48 | 30,204.02 | 0.00 |
| GOVERNOR | 1,232.57 | 361.31 | 871.26 | 0.00 |
| LT. GOVERNOR | 244.64 | 88.19 | 156.45 | 0.00 |
| AUDITOR | 3,562.01 | 1,687.44 | 1,874.57 | 0.00 |
| ATTORNEY GENERAL | 13,634.76 | 4,770.76 | 8,864.00 | 0.00 |
| AGRICULTURE | 23,535.97 | 4,768.79 | 18,767.18 | 0.00 |
| INSURANCE | 7,425.28 | 2,416.64 | 5,008.64 | 0.00 |
| CONSERVATION | 105,837.95 | 19,793.83 | 86,044.12 | 0.00 |
| ECONOMIC DEVELOPMENT | 64,481.85 | 15,535.76 | 48,946.09 | 0.00 |
| EDUCATION | 409,310.11 | 25,892.71 | 383,417.40 | 0.00 |
| HIGHER EDUCATION | 6,458.87 | 1,017.46 | 5,441.41 | 0.00 |
| HEALTH | 178,113.84 | 39,262.55 | 138,851.29 | 0.00 |
| HIGHWAYS | 634,582.66 | 272,365.33 | 362,217.33 | 0.00 |
| LABOR | 57,151.31 | 12,254.34 | 44,896.97 | 0.00 |
| MENTAL HEALTH | 208,374.40 | 115,133.45 | 93,240.95 | 0.00 |
| NATURAL RESOURCES | 146,183.49 | 57,755.28 | 88,428.21 | 0.00 |
| PUBLIC SAFETY | 129,371.17 | 51,466.21 | 77,904.96 | 0.00 |
| SOCIAL SERVICES | 331,425.03 | 173,508.01 | 157,917.02 | 0.00 |
| CORRECTIONS | 298,636.28 | 139,444.66 | 159,191.62 | 0.00 |
| ALL OTHER | 80,479.28 | 646.93 | 1,679.36 | 78,152.99 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department ACCOUNTING

| Receiving Department | Total | PAYROLL | ACCOUNTING | GENERAL GOV'T |
|----------------------|---------------------|---------------------|---------------------|------------------|
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | <u>3,005,794.49</u> | <u>1,027,678.67</u> | <u>1,899,962.83</u> | <u>78,152.99</u> |

STATE OF MISSOURI

FACILITIES MANAGEMENT

NATURE AND EXTENT OF SERVICES

The Division of Facilities Management is responsible for the operation and maintenance of State owned buildings excluding the eight buildings operated by the Board of Public Buildings. Costs of maintenance and operation of the following buildings are charged to various funds and have been allocated based on usable square feet of space occupied:

| | |
|-----------------------------|------------------------------------|
| State Capitol | D&C Warehouse |
| Broadway Building | OA Garage |
| Supreme Court | Labor Building |
| Missouri Boulevard Building | Penrose Family Center |
| Governor Mansion | DEQ Lab |
| EDP/Health Laboratory | Ag Feed Seed Lab |
| Howerton Building | Professional Registration Building |
| Mental Health Building | |
| Jefferson Building | |

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FACILITIES MANAGEMENT

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|--------------|---------------|
| Expenditures Per Financial Statement: | 7,882,661.00 | | | 7,882,661.00 |
| BUILDING USE I | 49,767.31 | | 49,767.31 | |
| BUILDING USE II | 9,887.99 | | 9,887.99 | |
| BUILDING USE III | 21,748.89 | | 21,748.89 | |
| BUILDING USE IV | 1,816.91 | | 1,816.91 | |
| EQUIPMENT USE | 73,026.00 | | 73,026.00 | |
| RETIREMENT/GROUP INSURANCE | 733,037.93 | | 733,037.93 | |
| OASDHI | 162,956.98 | | 162,956.98 | |
| BUILDING RENTAL | 307,932.01 | | 307,932.01 | |
| UNEMPLOYMENT COMPENSATION | 4,595.00 | | 4,595.00 | |
| BOARD OF PUBLIC BUILDINGS I | 191,471.48 | 429.93 | 191,901.41 | |
| BOARD OF PUBLIC BUILDINGS II | 34,134.93 | 99.47 | 34,234.40 | |
| COMM. OF ADMIN. | 722,633.54 | 297,410.41 | 1,020,043.95 | |
| INFORMATION SERVICES | 166,221.96 | 11,685.15 | 177,907.11 | |
| ACCOUNTING | 4,787.33 | 148.79 | 4,936.12 | |
| FACILITIES MANAGEMENT | | 46,240.29 | 46,240.29 | |
| PURCHASING | | 6,199.11 | 6,199.11 | |
| GENERAL SERVICES | | 11,321.42 | 11,321.42 | |
| TREASURER | | 161.23 | 161.23 | |
| SECURITY | | 15,099.82 | 15,099.82 | |
| Total Allocated Additions: | 2,484,018.26 | 388,795.62 | 2,872,813.88 | 2,872,813.88 |
| Capital Outlay | (236,265.00) | | | |
| Total Departmental Cost Adjustments: | (236,265.00) | | | (236,265.00) |
| Total To Be Allocated: | 10,130,414.26 | 388,795.62 | | 10,519,209.88 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT

| | Total | General & Admin | FACILITIES MANAGER | PENROSE FAMILY CENTER | SECTION II |
|--------------------------------|---------------|-----------------|--------------------|-----------------------|--------------|
| Pages & Benefits | | | | | |
| Salaries & Wages | 2,938,807.00 | 0.00 | 1,967,677.00 | 62,023.00 | 909,107.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 4,943,854.00 | 0.00 | 4,712,686.00 | 102,627.00 | 128,541.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 7,882,661.00 | 0.00 | 6,680,363.00 | 164,650.00 | 1,037,648.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Capital Outlay | (236,265.00) | 0.00 | (220,023.00) | (3,942.00) | (12,300.00) |
| Functional Cost | 7,646,396.00 | 0.00 | 6,460,340.00 | 160,708.00 | 1,025,348.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 2,484,018.26 | 2,484,018.26 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (2,484,018.26) | 2,098,714.74 | 52,206.61 | 333,096.91 |
| 1st Allocation | 10,130,414.26 | 0.00 | 8,559,054.74 | 212,914.61 | 1,358,444.91 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 388,795.62 | 388,795.62 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (388,795.62) | 328,488.36 | 8,171.32 | 52,135.94 |
| 2nd Allocation | 388,795.62 | 0.00 | 328,488.36 | 8,171.32 | 52,135.94 |
| Total For 19 FACILITIES | | | | | |
| Total Allocated | 10,519,209.88 | 0.00 | 8,887,543.10 | 221,085.93 | 1,410,580.85 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT

Activity - FACILITIES MANAGER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 3,316 | 0.3632 | 31,083.06 | | 31,083.06 | | 31,083.06 |
| INFORMATION SERVICES | 3,633 | 0.3979 | 34,054.60 | | 34,054.60 | | 34,054.60 |
| BUDGET AND PLANNING | 7,110 | 0.7787 | 66,646.79 | | 66,646.79 | | 66,646.79 |
| FACILITIES MANAGEMENT | 4,933 | 0.5403 | 46,240.29 | | 46,240.29 | | 46,240.29 |
| DESIGN AND CONSTRUCTION | 2,607 | 0.2855 | 24,437.13 | | 24,437.13 | 957.80 | 25,394.93 |
| GENERAL SERVICES | 12,730 | 1.3942 | 119,326.83 | | 119,326.83 | 4,676.93 | 124,003.76 |
| TREASURER | 1,781 | 0.1951 | 16,694.52 | | 16,694.52 | 654.33 | 17,348.85 |
| SECRETARY OF STATE | 1,556 | 0.1704 | 14,585.40 | | 14,585.40 | 571.67 | 15,157.07 |
| SECURITY | 214 | 0.0234 | 2,005.99 | | 2,005.99 | 78.62 | 2,084.61 |
| REVENUE | 494 | 0.0541 | 4,630.62 | | 4,630.62 | 181.49 | 4,812.11 |
| LEGISLATURE | 176,419 | 19.3207 | 1,653,694.28 | | 1,653,694.28 | 64,815.33 | 1,718,509.61 |
| JUDICIARY | 35,411 | 3.8781 | 331,931.18 | | 331,931.18 | 13,009.80 | 344,940.98 |
| GOVERNOR | 31,054 | 3.4010 | 291,090.03 | | 291,090.03 | 11,409.06 | 302,499.09 |
| LT. GOVERNOR | 2,720 | 0.2979 | 25,496.40 | | 25,496.40 | 999.31 | 26,495.71 |
| AUDITOR | 1,760 | 0.1928 | 16,497.66 | | 16,497.66 | 646.61 | 17,144.27 |
| ATTORNEY GENERAL | 62,115 | 6.8027 | 582,245.79 | | 582,245.79 | 22,820.70 | 605,066.49 |
| AGRICULTURE | 67,615 | 7.4050 | 633,801.00 | | 633,801.00 | 24,841.37 | 658,642.37 |
| ECONOMIC DEVELOPMENT | 26,814 | 2.9366 | 251,345.72 | | 251,345.72 | 9,851.31 | 261,197.03 |
| EDUCATION | 89,984 | 9.8548 | 843,480.64 | | 843,480.64 | 33,059.61 | 876,540.25 |
| HEALTH | 35,628 | 3.9019 | 333,965.24 | | 333,965.24 | 13,089.53 | 347,054.77 |
| LABOR | 26,064 | 2.8545 | 244,315.39 | | 244,315.39 | 9,575.76 | 253,891.15 |
| MENTAL HEALTH | 56,571 | 6.1955 | 530,278.12 | | 530,278.12 | 20,783.86 | 551,061.98 |
| NATURAL RESOURCES | 122,207 | 13.3838 | 1,145,528.57 | | 1,145,528.57 | 44,898.16 | 1,190,426.73 |
| PUBLIC SAFETY | 374 | 0.0410 | 3,505.79 | | 3,505.79 | 137.41 | 3,643.20 |
| SOCIAL SERVICES | 136,511 | 14.9504 | 1,279,609.58 | | 1,279,609.58 | 50,153.37 | 1,329,762.95 |
| ALL OTHER | 3,474 | 0.3805 | 32,564.12 | | 32,564.12 | 1,276.33 | 33,840.45 |
| SubTotal | 913,095 | 100.0000 | 8,559,054.74 | | 8,559,054.74 | 328,488.36 | 8,887,543.10 |
| TOTAL | 913,095 | 100.0000 | 8,559,054.74 | | 8,559,054.74 | 328,488.36 | 8,887,543.10 |

Allocation Basis: Square Footage of Buildings Served

Allocation Source: Facilities Management Records



All Monetary Values Are \$ Dollars
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DRAFT

Schedule 19.4.1

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State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT

Activity - PENROSE FAMILY CENTER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| SOCIAL SERVICES | 151,451 | 100.0000 | 212,914.61 | | 212,914.61 | 8,171.32 | 221,085.93 |
| SubTotal | 151,451 | 100.0000 | 212,914.61 | | 212,914.61 | 8,171.32 | 221,085.93 |
| TOTAL | 151,451 | 100.0000 | 212,914.61 | | 212,914.61 | 8,171.32 | 221,085.93 |

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 1,358,444.91 | | 1,358,444.91 | 52,135.94 | 1,410,580.85 |
| SubTotal | 100 | 100.0000 | 1,358,444.91 | | 1,358,444.91 | 52,135.94 | 1,410,580.85 |
| TOTAL | 100 | 100.0000 | 1,358,444.91 | | 1,358,444.91 | 52,135.94 | 1,410,580.85 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FACILITIES MANAGEMENT

| Receiving Department | Total | FACILITIES MANAGER | PENROSE FAMILY | SECTION II |
|-------------------------|----------------------|---------------------|-------------------|---------------------|
| COMM. OF ADMIN. | 31,083.06 | 31,083.06 | 0.00 | 0.00 |
| INFORMATION SERVICES | 34,054.60 | 34,054.60 | 0.00 | 0.00 |
| BUDGET AND PLANNING | 66,646.79 | 66,646.79 | 0.00 | 0.00 |
| FACILITIES MANAGEMENT | 46,240.29 | 46,240.29 | 0.00 | 0.00 |
| DESIGN AND CONSTRUCTION | 25,394.93 | 25,394.93 | 0.00 | 0.00 |
| GENERAL SERVICES | 124,003.76 | 124,003.76 | 0.00 | 0.00 |
| TREASURER | 17,348.85 | 17,348.85 | 0.00 | 0.00 |
| SECRETARY OF STATE | 15,157.07 | 15,157.07 | 0.00 | 0.00 |
| SECURITY | 2,084.61 | 2,084.61 | 0.00 | 0.00 |
| REVENUE | 4,812.11 | 4,812.11 | 0.00 | 0.00 |
| LEGISLATURE | 1,718,509.61 | 1,718,509.61 | 0.00 | 0.00 |
| JUDICIARY | 344,940.98 | 344,940.98 | 0.00 | 0.00 |
| GOVERNOR | 302,499.09 | 302,499.09 | 0.00 | 0.00 |
| LT. GOVERNOR | 26,495.71 | 26,495.71 | 0.00 | 0.00 |
| AUDITOR | 17,144.27 | 17,144.27 | 0.00 | 0.00 |
| ATTORNEY GENERAL | 605,066.49 | 605,066.49 | 0.00 | 0.00 |
| AGRICULTURE | 658,642.37 | 658,642.37 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 261,197.03 | 261,197.03 | 0.00 | 0.00 |
| EDUCATION | 876,540.25 | 876,540.25 | 0.00 | 0.00 |
| HEALTH | 347,054.77 | 347,054.77 | 0.00 | 0.00 |
| LABOR | 253,891.15 | 253,891.15 | 0.00 | 0.00 |
| MENTAL HEALTH | 551,061.98 | 551,061.98 | 0.00 | 0.00 |
| NATURAL RESOURCES | 1,190,426.73 | 1,190,426.73 | 0.00 | 0.00 |
| PUBLIC SAFETY | 3,643.20 | 3,643.20 | 0.00 | 0.00 |
| SOCIAL SERVICES | 1,550,848.88 | 1,329,762.95 | 221,085.93 | 0.00 |
| ALL OTHER | 1,444,421.30 | 33,840.45 | 0.00 | 1,410,580.85 |
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 10,519,209.88 | 8,887,543.10 | 221,085.93 | 1,410,580.85 |

STATE OF MISSOURI
DESIGN AND CONSTRUCTION
NATURE AND EXTENT OF SERVICES

The Division of Design and Construction is responsible for the Design and Construction function and Capital Improvements.

Section II and Other Costs are disallowed and have been allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department DESIGN AND CONSTRUCTION

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------|----------------|--------------|-------------------|
| Expenditures Per Financial Statement: | 113,622,057.00 | | | 113,622,057.00 |
| BUILDING USE I | 74,728.88 | | 74,728.88 | |
| BUILDING USE IV | 1,727.09 | | 1,727.09 | |
| EQUIPMENT USE | 29,303.05 | | 29,303.05 | |
| RETIREMENT/GROUP INSURANCE | 379,000.12 | | 379,000.12 | |
| OASDHI | 88,914.02 | | 88,914.02 | |
| BOARD OF PUBLIC BUILDINGS I | 147,822.39 | 331.91 | 148,154.30 | |
| COMM. OF ADMIN. | 260,849.85 | 107,356.57 | 368,206.42 | |
| INFORMATION SERVICES | 71,228.71 | 3,323.09 | 74,551.80 | |
| ACCOUNTING | 3,569.47 | 110.94 | 3,680.41 | |
| FACILITIES MANAGEMENT | 24,437.13 | 957.80 | 25,394.93 | |
| PURCHASING | | 545.61 | 545.61 | |
| GENERAL SERVICES | | 18,081.93 | 18,081.93 | |
| TREASURER | | 120.16 | 120.16 | |
| SECURITY | | 18,294.02 | 18,294.02 | |
| Total Allocated Additions: | 1,081,580.71 | 149,122.03 | 1,230,702.74 | 1,230,702.74 |
| Capital Outlay | (106,213,267.00) | | | |
| GR Cost Reimbursement | (15,549.00) | | | |
| Total Departmental Cost Adjustments: | (106,228,816.00) | | | (106,228,816.00) |
| Total To Be Allocated: | 8,474,821.71 | 149,122.03 | | 8,623,943.74 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department DESIGN AND CONSTRUCTION

| | Total | General & Admin | SECTION II | OTHER |
|---------------------------------|-------------------|-----------------|-----------------|-------------------|
| Wages & Benefits | | | | |
| Salaries & Wages | 3,816,068.00 | 0.00 | 2,401,694.00 | 1,414,374.00 |
| Other Expense & Cost | | | | |
| Departmental Expenditures | 109,805,989.00 | 0.00 | 5,349,739.00 | 104,456,250.00 |
| Departmental Totals | | | | |
| Total Expenditures | 113,622,057.00 | 0.00 | 7,751,433.00 | 105,870,624.00 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | |
| Capital Outlay | (106,213,267.00) | 0.00 | (5,007,987.00) | (101,205,280.00) |
| GR Cost Reimbursement | (15,549.00) | 0.00 | (9,786.00) | (5,763.00) |
| Functional Cost | | | | |
| Functional Cost | 7,393,241.00 | 0.00 | 2,733,660.00 | 4,659,581.00 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 1,081,580.71 | 1,081,580.71 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,081,580.71) | 399,915.55 | 681,665.16 |
| 1st Allocation | 8,474,821.71 | 0.00 | 3,133,575.55 | 5,341,246.16 |
| Allocation Step 2 | | | | |
| Inbound- All Others | 149,122.03 | 149,122.03 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (149,122.03) | 55,138.02 | 93,984.01 |
| 2nd Allocation | 149,122.03 | 0.00 | 55,138.02 | 93,984.01 |
| Total For 20 DESIGN AND | | | | |
| Total Allocated | 8,623,943.74 | 0.00 | 3,188,713.57 | 5,435,230.17 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department DESIGN AND CONSTRUCTION

Fiscal Year 2004 SWCAP CF Revised
2004 Version 1.0002-1

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 3,133,575.55 | | 3,133,575.55 | 55,138.02 | 3,188,713.57 |
| SubTotal | 100 | 100.0000 | 3,133,575.55 | | 3,133,575.55 | 55,138.02 | 3,188,713.57 |
| TOTAL | 100 | 100.0000 | 3,133,575.55 | | 3,133,575.55 | 55,138.02 | 3,188,713.57 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department DESIGN AND CONSTRUCTION

Activity - OTHER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 5,341,246.16 | | 5,341,246.16 | 93,984.01 | 5,435,230.17 |
| SubTotal | 100 | 100.0000 | 5,341,246.16 | | 5,341,246.16 | 93,984.01 | 5,435,230.17 |
| TOTAL | 100 | 100.0000 | 5,341,246.16 | | 5,341,246.16 | 93,984.01 | 5,435,230.17 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department DESIGN AND CONSTRUCTION

| Receiving Department | Total | SECTION II | OTHER |
|----------------------|---------------------|---------------------|---------------------|
| ALL OTHER | 8,623,943.74 | 3,188,713.57 | 5,435,230.17 |
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | <u>8,623,943.74</u> | <u>3,188,713.57</u> | <u>5,435,230.17</u> |

STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities with classified positions. Costs have been allocated based on the number of classified positions in each department.

Section II costs are disallowable and have been allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|--------------|---------------|
| Expenditures Per Financial Statement: | 2,860,616.00 | | | 2,860,616.00 |
| BUILDING USE I | 70,401.62 | | 70,401.62 | |
| EQUIPMENT USE | 28,087.45 | | 28,087.45 | |
| RETIREMENT/GROUP INSURANCE | 673,075.92 | | 673,075.92 | |
| OASDHI | 174,719.01 | | 174,719.01 | |
| UNEMPLOYMENT COMPENSATION | 4,809.00 | | 4,809.00 | |
| BOARD OF PUBLIC BUILDINGS I | 140,193.86 | 314.79 | 140,508.65 | |
| COMM. OF ADMIN. | 248,270.80 | 102,179.48 | 350,450.28 | |
| INFORMATION SERVICES | 489,489.21 | 48,702.99 | 538,192.20 | |
| ACCOUNTING | 1,647.29 | 51.12 | 1,698.41 | |
| PURCHASING | | 277.45 | 277.45 | |
| GENERAL SERVICES | | 24,155.45 | 24,155.45 | |
| TREASURER | | 56.92 | 56.92 | |
| SECURITY | | 17,713.25 | 17,713.25 | |
| Total Allocated Additions: | 1,830,694.16 | 193,451.45 | 2,024,145.61 | 2,024,145.61 |
| Capital Outlay | (75,927.00) | | | |
| GR Cost Reimbursement | (31,848.00) | | | |
| Total Departmental Cost Adjustments: | (107,775.00) | | | (107,775.00) |
| Total To Be Allocated: | 4,583,535.16 | 193,451.45 | | 4,776,986.61 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

| | Total | General & Admin | PERSONNEL SERVICE | SECTION II |
|-------------------------------|--------------|-----------------|-------------------|-------------|
| Wages & Benefits | | | | |
| Salaries & Wages | 2,444,799.00 | 0.00 | 2,405,976.00 | 38,823.00 |
| Other Expense & Cost | | | | |
| Departmental Expenditures | 415,817.00 | 0.00 | 363,083.00 | 52,734.00 |
| Departmental Totals | | | | |
| Total Expenditures | 2,860,616.00 | 0.00 | 2,769,059.00 | 91,557.00 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | |
| Capital Outlay | (75,927.00) | 0.00 | (73,940.00) | (1,987.00) |
| GR Cost Reimbursement | (31,848.00) | 0.00 | (31,342.00) | (506.00) |
| Functional Cost | | | | |
| Functional Cost | 2,752,841.00 | 0.00 | 2,663,777.00 | 89,064.00 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 1,830,694.16 | 1,830,694.16 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,830,694.16) | 1,771,465.71 | 59,228.45 |
| 1st Allocation | 4,583,535.16 | 0.00 | 4,435,242.71 | 148,292.45 |
| Allocation Step 2 | | | | |
| Inbound- All Others | 193,451.45 | 193,451.45 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (193,451.45) | 187,192.72 | 6,258.73 |
| 2nd Allocation | 193,451.45 | 0.00 | 187,192.72 | 6,258.73 |
| Total For 21 PERSONNEL | | | | |
| Total Allocated | 4,776,986.61 | 0.00 | 4,622,435.43 | 154,551.18 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL SERVICE

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 784 | 2.0169 | 89,453.35 | | 89,453.35 | | 89,453.35 |
| SECURITY | 9 | 0.0232 | 1,026.89 | | 1,026.89 | 44.23 | 1,071.12 |
| REVENUE | 1,899 | 4.8853 | 216,673.32 | | 216,673.32 | 9,333.10 | 226,006.42 |
| AGRICULTURE | 299 | 0.7692 | 34,115.49 | | 34,115.49 | 1,469.51 | 35,585.00 |
| INSURANCE | 122 | 0.3139 | 13,920.05 | | 13,920.05 | 599.60 | 14,519.65 |
| ECONOMIC DEVELOPMENT | 1,230 | 3.1642 | 140,341.32 | | 140,341.32 | 6,045.13 | 146,386.45 |
| HEALTH | 1,852 | 4.7644 | 211,310.71 | | 211,310.71 | 9,102.10 | 220,412.81 |
| LABOR | 932 | 2.3976 | 106,339.96 | | 106,339.96 | 4,580.54 | 110,920.50 |
| MENTAL HEALTH | 8,544 | 21.9798 | 974,858.85 | | 974,858.85 | 41,991.56 | 1,016,850.41 |
| NATURAL RESOURCES | 1,682 | 4.3270 | 191,913.93 | | 191,913.93 | 8,266.60 | 200,180.53 |
| PUBLIC SAFETY | 1,948 | 5.0113 | 222,264.16 | | 222,264.16 | 9,573.92 | 231,838.08 |
| SOCIAL SERVICES | 8,305 | 21.3650 | 947,589.29 | | 947,589.29 | 40,816.94 | 988,406.23 |
| CORRECTIONS | 11,266 | 28.9822 | 1,285,435.39 | | 1,285,435.39 | 55,369.49 | 1,340,804.88 |
| SubTotal | 38,872 | 100.0000 | 4,435,242.71 | | 4,435,242.71 | 187,192.72 | 4,622,435.43 |
| TOTAL | 38,872 | 100.0000 | 4,435,242.71 | | 4,435,242.71 | 187,192.72 | 4,622,435.43 |

Allocation Basis: Average Number of Merit & UCP Employees, FY 2004

Allocation Source: SAM II HR (Merit & UCP) Reports

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 148,292.45 | | 148,292.45 | 6,258.73 | 154,551.18 |
| SubTotal | 100 | 100.0000 | 148,292.45 | | 148,292.45 | 6,258.73 | 154,551.18 |
| TOTAL | 100 | 100.0000 | 148,292.45 | | 148,292.45 | 6,258.73 | 154,551.18 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PERSONNEL

| Receiving Department | Total | PERSONNEL SERVICE | SECTION II |
|----------------------|---------------------|---------------------|-------------------|
| COMM. OF ADMIN. | 89,453.35 | 89,453.35 | 0.00 |
| SECURITY | 1,071.12 | 1,071.12 | 0.00 |
| REVENUE | 226,006.42 | 226,006.42 | 0.00 |
| AGRICULTURE | 35,585.00 | 35,585.00 | 0.00 |
| INSURANCE | 14,519.65 | 14,519.65 | 0.00 |
| ECONOMIC DEVELOPMENT | 146,386.45 | 146,386.45 | 0.00 |
| HEALTH | 220,412.81 | 220,412.81 | 0.00 |
| LABOR | 110,920.50 | 110,920.50 | 0.00 |
| MENTAL HEALTH | 1,016,850.41 | 1,016,850.41 | 0.00 |
| NATURAL RESOURCES | 200,180.53 | 200,180.53 | 0.00 |
| PUBLIC SAFETY | 231,838.08 | 231,838.08 | 0.00 |
| SOCIAL SERVICES | 988,406.23 | 988,406.23 | 0.00 |
| CORRECTIONS | 1,340,804.88 | 1,340,804.88 | 0.00 |
| ALL OTHER | 154,551.18 | 0.00 | 154,551.18 |
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | <u>4,776,986.61</u> | <u>4,622,435.43</u> | <u>154,551.18</u> |

STATE OF MISSOURI

PURCHASING

NATURE AND EXTENT OF SERVICES

The Division of Purchasing is responsible for procurement of all supplies, materials, equipment and contractual services required by the various State departments and agencies. Operating costs are not directly billed, and have been allocated to each State department based on the payments against contract releases during FY 2004.

Costs of Surplus Property have been allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PURCHASING

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|--------------|---------------|
| Expenditures Per Financial Statement: | 5,149,500.00 | | | 5,149,500.00 |
| BUILDING USE I | 43,228.69 | | 43,228.69 | |
| EQUIPMENT USE | 80,025.21 | | 80,025.21 | |
| RETIREMENT/GROUP INSURANCE | 547,816.06 | | 547,816.06 | |
| OASDHI | 150,414.00 | | 150,414.00 | |
| BOARD OF PUBLIC BUILDINGS I | 86,083.19 | 193.29 | 86,276.48 | |
| COMM. OF ADMIN. | 170,148.26 | 70,027.00 | 240,175.26 | |
| INFORMATION SERVICES | 102,087.02 | 8,399.89 | 110,486.91 | |
| ACCOUNTING | 1,951.52 | 60.63 | 2,012.15 | |
| PURCHASING | | 632.14 | 632.14 | |
| GENERAL SERVICES | | 10,863.02 | 10,863.02 | |
| TREASURER | | 66.01 | 66.01 | |
| SECURITY | | 10,453.72 | 10,453.72 | |
| Total Allocated Additions: | 1,181,753.95 | 100,695.70 | 1,282,449.65 | 1,282,449.65 |
| Capital Outlay | (60,108.00) | | | |
| Refunds | (662,964.00) | | | |
| GR Cost Reimbursement | (15,879.00) | | | |
| Total Departmental Cost Adjustments: | (738,951.00) | | | (738,951.00) |
| Total To Be Allocated: | 5,592,302.95 | 100,695.70 | | 5,692,998.65 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

| | Total | General & Admin | OPERATING | SURPLUS PROPERTY |
|---------------------------|---------------|-----------------|---------------|------------------|
| Pages & Benefits | | | | |
| Salaries & Wages | 1,982,699.00 | 0.00 | 1,411,761.00 | 570,938.00 |
| Other Expense & Cost | | | | |
| Departmental Expenditures | 3,166,801.00 | 0.00 | 790,411.00 | 2,376,390.00 |
| Departmental Totals | | | | |
| Total Expenditures | 5,149,500.00 | 0.00 | 2,202,172.00 | 2,947,328.00 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | |
| Capital Outlay | (60,108.00) | 0.00 | (15,894.00) | (44,214.00) |
| Refunds | (662,964.00) | 0.00 | (656,000.00) | (6,964.00) |
| GR Cost Reimbursement | (15,879.00) | 0.00 | (11,306.00) | (4,573.00) |
| Functional Cost | 4,410,549.00 | 0.00 | 1,518,972.00 | 2,891,577.00 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 1,181,753.95 | 1,181,753.95 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,181,753.95) | 406,990.15 | 774,763.80 |
| 1st Allocation | 5,592,302.95 | 0.00 | 1,925,962.15 | 3,666,340.80 |
| Allocation Step 2 | | | | |
| Inbound- All Others | 100,695.70 | 100,695.70 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (100,695.70) | 34,679.10 | 66,016.60 |
| 2nd Allocation | 100,695.70 | 0.00 | 34,679.10 | 66,016.60 |
| Total For 22 PURCHASING | | | | |
| Total Allocated | 5,692,998.65 | 0.00 | 1,960,641.25 | 3,732,357.40 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|------------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BOARD OF PUBLIC BUILDINGS I | 2,383,849 | 0.3853 | 7,421.08 | | 7,421.08 | | 7,421.08 |
| BOARD OF PUBLIC BUILDINGS II | 495,144 | 0.0800 | 1,541.42 | | 1,541.42 | | 1,541.42 |
| COMM. OF ADMIN. | 1,058,632 | 0.1711 | 3,295.59 | | 3,295.59 | | 3,295.59 |
| INFORMATION SERVICES | 19,903,541 | 3.2171 | 61,961.01 | | 61,961.01 | | 61,961.01 |
| BUDGET AND PLANNING | 19,935 | 0.0032 | 62.05 | | 62.05 | | 62.05 |
| ACCOUNTING | 368,263 | 0.0595 | 1,146.43 | | 1,146.43 | | 1,146.43 |
| FACILITIES MANAGEMENT | 1,991,319 | 0.3219 | 6,199.11 | | 6,199.11 | | 6,199.11 |
| DESIGN AND CONSTRUCTION | 175,265 | 0.0283 | 545.61 | | 545.61 | | 545.61 |
| PERSONNEL | 89,126 | 0.0144 | 277.45 | | 277.45 | | 277.45 |
| PURCHASING | 203,061 | 0.0328 | 632.14 | | 632.14 | | 632.14 |
| GENERAL SERVICES | 4,183,956 | 0.6763 | 13,024.94 | | 13,024.94 | 245.10 | 13,270.04 |
| TREASURER | 1,196,614 | 0.1934 | 3,725.14 | | 3,725.14 | 70.10 | 3,795.24 |
| SECRETARY OF STATE | 4,253,812 | 0.6876 | 13,242.40 | | 13,242.40 | 249.19 | 13,491.59 |
| SECURITY | 165,144 | 0.0267 | 514.10 | | 514.10 | 9.67 | 523.77 |
| REVENUE | 23,195,246 | 3.7492 | 72,208.31 | | 72,208.31 | 1,358.81 | 73,567.12 |
| GOVERNOR | 23,512 | 0.0038 | 73.19 | | 73.19 | 1.38 | 74.57 |
| LT. GOVERNOR | 646 | 0.0001 | 2.00 | | 2.00 | 0.04 | 2.04 |
| AUDITOR | 195,240 | 0.0316 | 607.80 | | 607.80 | 11.44 | 619.24 |
| ATTORNEY GENERAL | 1,125,229 | 0.1819 | 3,502.90 | | 3,502.90 | 65.92 | 3,568.82 |
| AGRICULTURE | 2,376,299 | 0.3841 | 7,397.58 | | 7,397.58 | 139.21 | 7,536.79 |
| INSURANCE | 1,009,005 | 0.1631 | 3,141.09 | | 3,141.09 | 59.11 | 3,200.20 |
| CONSERVATION | 16,945,892 | 2.7391 | 52,753.66 | | 52,753.66 | 992.71 | 53,746.37 |
| ECONOMIC DEVELOPMENT | 19,385,086 | 3.1333 | 60,347.04 | | 60,347.04 | 1,135.60 | 61,482.64 |
| EDUCATION | 94,339,189 | 15.2487 | 293,684.02 | | 293,684.02 | 5,526.51 | 299,210.53 |
| HIGHER EDUCATION | 10,740,362 | 1.7360 | 33,435.43 | | 33,435.43 | 629.18 | 34,064.61 |
| HEALTH | 61,445,842 | 9.9319 | 191,284.89 | | 191,284.89 | 3,599.58 | 194,884.47 |
| LABOR | 4,051,194 | 0.6548 | 12,611.62 | | 12,611.62 | 237.32 | 12,848.94 |
| MENTAL HEALTH | 61,099,448 | 9.8759 | 190,206.54 | | 190,206.54 | 3,579.28 | 193,785.82 |
| NATURAL RESOURCES | 12,224,480 | 1.9759 | 38,055.61 | | 38,055.61 | 716.13 | 38,771.74 |
| PUBLIC SAFETY | 34,971,827 | 5.6527 | 108,869.56 | | 108,869.56 | 2,048.69 | 110,918.25 |
| SOCIAL SERVICES | 96,076,048 | 15.5294 | 299,090.96 | | 299,090.96 | 5,628.26 | 304,719.22 |
| CORRECTIONS | 142,978,544 | 23.1109 | 445,101.48 | | 445,101.48 | 8,375.87 | 453,477.35 |



All Monetary Values Are \$ Dollars

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Schedule 22.4.1

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State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| SubTotal | 618,670,750 | 100.0000 | 1,925,962.15 | | 1,925,962.15 | 34,679.10 | 1,960,641.25 |
| TOTAL | 618,670,750 | 100.0000 | 1,925,962.15 | | 1,925,962.15 | 34,679.10 | 1,960,641.25 |

Allocation Basis: Payments Against Contract Releases
Allocation Source: Microsof Access Query from SAM II Data Warehouse

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

Activity - SURPLUS PROPERTY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 3,666,340.80 | | 3,666,340.80 | 66,016.60 | 3,732,357.40 |
| SubTotal | 100 | 100.0000 | 3,666,340.80 | | 3,666,340.80 | 66,016.60 | 3,732,357.40 |
| TOTAL | 100 | 100.0000 | 3,666,340.80 | | 3,666,340.80 | 66,016.60 | 3,732,357.40 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PURCHASING

| Receiving Department | Total | OPERATING | SURPLUS PROPERTY |
|------------------------------|--------------|------------|------------------|
| BOARD OF PUBLIC BUILDINGS I | 7,421.08 | 7,421.08 | 0.00 |
| BOARD OF PUBLIC BUILDINGS II | 1,541.42 | 1,541.42 | 0.00 |
| COMM. OF ADMIN. | 3,295.59 | 3,295.59 | 0.00 |
| INFORMATION SERVICES | 61,961.01 | 61,961.01 | 0.00 |
| BUDGET AND PLANNING | 62.05 | 62.05 | 0.00 |
| ACCOUNTING | 1,146.43 | 1,146.43 | 0.00 |
| FACILITIES MANAGEMENT | 6,199.11 | 6,199.11 | 0.00 |
| DESIGN AND CONSTRUCTION | 545.61 | 545.61 | 0.00 |
| PERSONNEL | 277.45 | 277.45 | 0.00 |
| PURCHASING | 632.14 | 632.14 | 0.00 |
| GENERAL SERVICES | 13,270.04 | 13,270.04 | 0.00 |
| TREASURER | 3,795.24 | 3,795.24 | 0.00 |
| SECRETARY OF STATE | 13,491.59 | 13,491.59 | 0.00 |
| SECURITY | 523.77 | 523.77 | 0.00 |
| REVENUE | 73,567.12 | 73,567.12 | 0.00 |
| GOVERNOR | 74.57 | 74.57 | 0.00 |
| LT. GOVERNOR | 2.04 | 2.04 | 0.00 |
| AUDITOR | 619.24 | 619.24 | 0.00 |
| ATTORNEY GENERAL | 3,568.82 | 3,568.82 | 0.00 |
| AGRICULTURE | 7,536.79 | 7,536.79 | 0.00 |
| INSURANCE | 3,200.20 | 3,200.20 | 0.00 |
| CONSERVATION | 53,746.37 | 53,746.37 | 0.00 |
| ECONOMIC DEVELOPMENT | 61,482.64 | 61,482.64 | 0.00 |
| EDUCATION | 299,210.53 | 299,210.53 | 0.00 |
| HIGHER EDUCATION | 34,064.61 | 34,064.61 | 0.00 |
| HEALTH | 194,884.47 | 194,884.47 | 0.00 |
| LABOR | 12,848.94 | 12,848.94 | 0.00 |
| MENTAL HEALTH | 193,785.82 | 193,785.82 | 0.00 |
| NATURAL RESOURCES | 38,771.74 | 38,771.74 | 0.00 |
| PUBLIC SAFETY | 110,918.25 | 110,918.25 | 0.00 |
| SOCIAL SERVICES | 304,719.22 | 304,719.22 | 0.00 |
| CORRECTIONS | 453,477.35 | 453,477.35 | 0.00 |
| ALL OTHER | 3,732,357.40 | 0.00 | 3,732,357.40 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PURCHASING

| Receiving Department | Total | OPERATING | SURPLUS PROPERTY |
|----------------------|---------------------|---------------------|---------------------|
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | <u>5,692,998.65</u> | <u>1,960,641.25</u> | <u>3,732,357.40</u> |

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

The Division of General Services is responsible for providing a variety of central services and administrative department support activities. Costs have been functionalized and allocated as follows:

Risk Management. Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State department and agency.

Mail Services. Provide pick up, delivery and processing of mail to State departments and agencies. Costs are allocated based on the number of mail stops and cost of postage for each department and agency.

Section II. Section II costs are disallowed and have been allocated to "All Other".

Other Cost. The remaining cost of the Division of General Services are included as Other. These costs are allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|------------------|----------------|--------------|------------------|
| Expenditures Per Financial Statement: | 33,234,620.00 | | | 33,234,620.00 |
| BUILDING USE I | 42,470.61 | | 42,470.61 | |
| BUILDING USE II | 2,105.27 | | 2,105.27 | |
| EQUIPMENT USE | 241,850.51 | | 241,850.51 | |
| RETIREMENT/GROUP INSURANCE | 346,191.91 | | 346,191.91 | |
| OASDHI | 76,553.03 | | 76,553.03 | |
| BUILDING RENTAL | 91,399.01 | | 91,399.01 | |
| UNEMPLOYMENT COMPENSATION | 6,485.00 | | 6,485.00 | |
| INSURANCE | 97,440.00 | | 97,440.00 | |
| BOARD OF PUBLIC BUILDINGS I | 84,573.59 | 189.90 | 84,763.49 | |
| COMM. OF ADMIN. | 265,815.26 | 109,400.16 | 375,215.42 | |
| INFORMATION SERVICES | 314,808.10 | 23,994.75 | 338,802.85 | |
| ACCOUNTING | 38,737.87 | 1,205.53 | 39,943.40 | |
| FACILITIES MANAGEMENT | 119,326.83 | 4,676.93 | 124,003.76 | |
| PURCHASING | 13,024.94 | 245.10 | 13,270.04 | |
| GENERAL SERVICES | | 36,897.09 | 36,897.09 | |
| TREASURER | | 1,274.76 | 1,274.76 | |
| SECURITY | | 10,163.35 | 10,163.35 | |
| Total Allocated Additions: | 1,740,781.93 | 188,047.57 | 1,928,829.50 | 1,928,829.50 |
| Capital Outlay - Departmental | (131,708.00) | | | |
| Capital Outlay - G & A | (13,784.00) | | | |
| Unallowable Risk Management | (25,013,784.00) | | | |
| GR Cost Reimbursement | (13,138.00) | | | |
| Total Departmental Cost Adjustments: | (25,172,414.00) | | | (25,172,414.00) |
| Total To Be Allocated: | 9,802,987.93 | 188,047.57 | | 9,991,035.50 |



State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

| | Total | General & Admin | RISK MANAGEMENT | MAIL SERVICES | SECTION II |
|-------------------------------|------------------|-----------------|------------------|---------------|---------------|
| ages & Benefits | | | | | |
| Salaries & Wages | 2,522,356.00 | 0.00 | 501,251.00 | 157,082.00 | 1,688,966.00 |
| Other Expense & Cost | | | | | |
| Departmental Expenditures | 30,426,122.00 | 0.00 | 25,082,911.00 | 15,252.00 | 4,964,792.00 |
| General and Administrative | 286,142.00 | 0.00 | 56,863.00 | 17,820.00 | 191,600.00 |
| Departmental Totals | | | | | |
| Total Expenditures | 33,234,620.00 | 0.00 | 25,641,025.00 | 190,154.00 | 6,845,358.00 |
| Deductions | | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | | |
| Capital Outlay - Departmental | (131,708.00) | 0.00 | 0.00 | 0.00 | (104,215.00) |
| Capital Outlay - G & A | (13,784.00) | 0.00 | (2,739.00) | (858.00) | (9,230.00) |
| Unallowable Risk Management | (25,013,784.00) | 0.00 | (25,013,784.00) | 0.00 | 0.00 |
| GR Cost Reimbursement | (13,138.00) | 0.00 | (2,611.00) | (818.00) | (8,797.00) |
| Functional Cost | 8,062,206.00 | 0.00 | 621,891.00 | 188,478.00 | 6,723,116.00 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 1,740,781.93 | 1,740,781.93 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (1,740,781.93) | 134,278.70 | 40,696.00 | 1,451,646.75 |
| 1st Allocation | 9,802,987.93 | 0.00 | 756,169.70 | 229,174.00 | 8,174,762.75 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 188,047.57 | 188,047.57 | 0.00 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (188,047.57) | 14,505.43 | 4,396.18 | 156,813.80 |
| 2nd Allocation | 188,047.57 | 0.00 | 14,505.43 | 4,396.18 | 156,813.80 |
| Total For 23 GENERAL SERVICES | | | | | |
| Total Allocated | 9,991,035.50 | 0.00 | 770,675.13 | 233,570.18 | 8,331,576.55 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

| OTHER | |
|-------------------------------|--------------|
| <hr/> | |
| Wages & Benefits | |
| Salaries & Wages | 175,057.00 |
| Other Expense & Cost | |
| Departmental Expenditures | 363,167.00 |
| General and Administrative | 19,859.00 |
| Departmental Totals | |
| Total Expenditures | 558,083.00 |
| Deductions | |
| Total Deductions | 0.00 |
| Cost Adjustments | |
| Capital Outlay - Departmental | (27,493.00) |
| Capital Outlay - G & A | (957.00) |
| Unallowable Risk Management | 0.00 |
| GR Cost Reimbursement | (912.00) |
| Functional Cost | 528,721.00 |
| Allocation Step 1 | |
| Inbound- All Others | 0.00 |
| Reallocate Admin Costs | 114,160.48 |
| 1st Allocation | 642,881.48 |
| Allocation Step 2 | |
| Inbound- All Others | 0.00 |
| Reallocate Admin Costs | 12,332.16 |
| 2nd Allocation | 12,332.16 |
| Total For 23 GENERAL SERVICES | |
| Total Allocated | 655,213.64 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - RISK MANAGEMENT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 920 | 1.0929 | 8,264.44 | | 8,264.44 | | 8,264.44 |
| TREASURER | 53 | 0.0630 | 476.11 | | 476.11 | 9.23 | 485.34 |
| SECRETARY OF STATE | 268 | 0.3184 | 2,407.47 | | 2,407.47 | 46.69 | 2,454.16 |
| SECURITY | 40 | 0.0475 | 359.32 | | 359.32 | 6.97 | 366.29 |
| REVENUE | 2,139 | 2.5411 | 19,214.83 | | 19,214.83 | 372.67 | 19,587.50 |
| LEGISLATURE | 732 | 0.8696 | 6,575.62 | | 6,575.62 | 127.53 | 6,703.15 |
| JUDICIARY | 4,012 | 4.7661 | 36,040.17 | | 36,040.17 | 698.99 | 36,739.16 |
| GOVERNOR | 35 | 0.0416 | 314.41 | | 314.41 | 6.10 | 320.51 |
| LT. GOVERNOR | 9 | 0.0107 | 80.85 | | 80.85 | 1.57 | 82.42 |
| AUDITOR | 150 | 0.1782 | 1,347.46 | | 1,347.46 | 26.13 | 1,373.59 |
| ATTORNEY GENERAL | 430 | 0.5108 | 3,862.73 | | 3,862.73 | 74.92 | 3,937.65 |
| AGRICULTURE | 395 | 0.4692 | 3,548.32 | | 3,548.32 | 68.82 | 3,617.14 |
| INSURANCE | 210 | 0.2495 | 1,886.45 | | 1,886.45 | 36.59 | 1,923.04 |
| CONSERVATION | 2,000 | 2.3759 | 17,966.18 | | 17,966.18 | 348.45 | 18,314.63 |
| ECONOMIC DEVELOPMENT | 1,347 | 1.6002 | 12,100.23 | | 12,100.23 | 234.68 | 12,334.91 |
| EDUCATION | 2,303 | 2.7359 | 20,688.06 | | 20,688.06 | 401.24 | 21,089.30 |
| HIGHER EDUCATION | 22,502 | 26.7320 | 202,137.53 | | 202,137.53 | 3,920.39 | 206,057.92 |
| HEALTH | 2,024 | 2.4045 | 18,181.78 | | 18,181.78 | 352.63 | 18,534.41 |
| HIGHWAYS | 6,947 | 8.2528 | 62,405.54 | | 62,405.54 | 1,210.34 | 63,615.88 |
| LABOR | 1,058 | 1.2569 | 9,504.11 | | 9,504.11 | 184.33 | 9,688.44 |
| MENTAL HEALTH | 9,683 | 11.5031 | 86,983.27 | | 86,983.27 | 1,687.02 | 88,670.29 |
| NATURAL RESOURCES | 2,033 | 2.4151 | 18,262.62 | | 18,262.62 | 354.20 | 18,616.82 |
| PUBLIC SAFETY | 4,544 | 5.3981 | 40,819.17 | | 40,819.17 | 791.68 | 41,610.85 |
| SOCIAL SERVICES | 8,802 | 10.4565 | 79,069.17 | | 79,069.17 | 1,533.53 | 80,602.70 |
| CORRECTIONS | 11,541 | 13.7104 | 103,673.86 | | 103,673.86 | 2,010.73 | 105,684.59 |
| SubTotal | 84,177 | 100.0000 | 756,169.70 | | 756,169.70 | 14,505.43 | 770,675.13 |
| TOTAL | 84,177 | 100.0000 | 756,169.70 | | 756,169.70 | 14,505.43 | 770,675.13 |

Allocation Basis: Total Number of Employees, FY 2004

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)



State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

Activity - MAIL SERVICES

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 14,569 | 7.7298 | 17,714.73 | | 17,714.73 | | 17,714.73 |
| INFORMATION SERVICES | 8,312 | 4.4101 | 10,106.72 | | 10,106.72 | | 10,106.72 |
| BUDGET AND PLANNING | 5,353 | 2.8401 | 6,508.81 | | 6,508.81 | | 6,508.81 |
| ACCOUNTING | 8,331 | 4.4201 | 10,129.82 | | 10,129.82 | | 10,129.82 |
| FACILITIES MANAGEMENT | 9,311 | 4.9401 | 11,321.42 | | 11,321.42 | | 11,321.42 |
| DESIGN AND CONSTRUCTION | 14,871 | 7.8900 | 18,081.93 | | 18,081.93 | | 18,081.93 |
| PERSONNEL | 19,866 | 10.5402 | 24,155.45 | | 24,155.45 | | 24,155.45 |
| PURCHASING | 8,934 | 4.7401 | 10,863.02 | | 10,863.02 | | 10,863.02 |
| GENERAL SERVICES | 30,345 | 16.1001 | 36,897.09 | | 36,897.09 | | 36,897.09 |
| REVENUE | 5,277 | 2.7998 | 6,416.40 | | 6,416.40 | 338.24 | 6,754.64 |
| LEGISLATURE | 10,574 | 5.6102 | 12,857.13 | | 12,857.13 | 677.77 | 13,534.90 |
| JUDICIARY | 1,319 | 0.6998 | 1,603.80 | | 1,603.80 | 84.54 | 1,688.34 |
| GOVERNOR | 2,639 | 1.4002 | 3,208.81 | | 3,208.81 | 169.15 | 3,377.96 |
| LT. GOVERNOR | 2,865 | 1.5201 | 3,483.61 | | 3,483.61 | 183.64 | 3,667.25 |
| AUDITOR | 5,277 | 2.7998 | 6,416.40 | | 6,416.40 | 338.24 | 6,754.64 |
| INSURANCE | 5,277 | 2.7998 | 6,416.40 | | 6,416.40 | 338.24 | 6,754.64 |
| ECONOMIC DEVELOPMENT | 5,277 | 2.7998 | 6,416.40 | | 6,416.40 | 338.24 | 6,754.64 |
| HIGHER EDUCATION | 1,319 | 0.6998 | 1,603.80 | | 1,603.80 | 84.54 | 1,688.34 |
| PUBLIC SAFETY | 7,106 | 3.7702 | 8,640.32 | | 8,640.32 | 455.48 | 9,095.80 |
| ALL OTHER | 21,656 | 11.4899 | 26,331.94 | | 26,331.94 | 1,388.10 | 27,720.04 |
| SubTotal | 188,478 | 100.0000 | 229,174.00 | | 229,174.00 | 4,396.18 | 233,570.18 |
| TOTAL | 188,478 | 100.0000 | 229,174.00 | | 229,174.00 | 4,396.18 | 233,570.18 |

Allocation Basis: Actual Postage and Handling and Mail Stops

Allocation Source: Office of Administration Mail Room

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 8,174,762.75 | | 8,174,762.75 | 156,813.80 | 8,331,576.55 |
| SubTotal | 100 | 100.0000 | 8,174,762.75 | | 8,174,762.75 | 156,813.80 | 8,331,576.55 |
| TOTAL | 100 | 100.0000 | 8,174,762.75 | | 8,174,762.75 | 156,813.80 | 8,331,576.55 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - OTHER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 642,881.48 | | 642,881.48 | 12,332.16 | 655,213.64 |
| SubTotal | 100 | 100.0000 | 642,881.48 | | 642,881.48 | 12,332.16 | 655,213.64 |
| TOTAL | 100 | 100.0000 | 642,881.48 | | 642,881.48 | 12,332.16 | 655,213.64 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

| Receiving Department | Total | RISK MANAGEMENT | MAIL SERVICES | SECTION II | OTHER |
|-------------------------|--------------|-----------------|---------------|--------------|------------|
| COMM. OF ADMIN. | 25,979.17 | 8,264.44 | 17,714.73 | 0.00 | 0.00 |
| INFORMATION SERVICES | 10,106.72 | 0.00 | 10,106.72 | 0.00 | 0.00 |
| BUDGET AND PLANNING | 6,508.81 | 0.00 | 6,508.81 | 0.00 | 0.00 |
| ACCOUNTING | 10,129.82 | 0.00 | 10,129.82 | 0.00 | 0.00 |
| FACILITIES MANAGEMENT | 11,321.42 | 0.00 | 11,321.42 | 0.00 | 0.00 |
| DESIGN AND CONSTRUCTION | 18,081.93 | 0.00 | 18,081.93 | 0.00 | 0.00 |
| PERSONNEL | 24,155.45 | 0.00 | 24,155.45 | 0.00 | 0.00 |
| PURCHASING | 10,863.02 | 0.00 | 10,863.02 | 0.00 | 0.00 |
| GENERAL SERVICES | 36,897.09 | 0.00 | 36,897.09 | 0.00 | 0.00 |
| TREASURER | 485.34 | 485.34 | 0.00 | 0.00 | 0.00 |
| SECRETARY OF STATE | 2,454.16 | 2,454.16 | 0.00 | 0.00 | 0.00 |
| SECURITY | 366.29 | 366.29 | 0.00 | 0.00 | 0.00 |
| REVENUE | 26,342.14 | 19,587.50 | 6,754.64 | 0.00 | 0.00 |
| LEGISLATURE | 20,238.05 | 6,703.15 | 13,534.90 | 0.00 | 0.00 |
| JUDICIARY | 38,427.50 | 36,739.16 | 1,688.34 | 0.00 | 0.00 |
| GOVERNOR | 3,698.47 | 320.51 | 3,377.96 | 0.00 | 0.00 |
| LT. GOVERNOR | 3,749.67 | 82.42 | 3,667.25 | 0.00 | 0.00 |
| AUDITOR | 8,128.23 | 1,373.59 | 6,754.64 | 0.00 | 0.00 |
| ATTORNEY GENERAL | 3,937.65 | 3,937.65 | 0.00 | 0.00 | 0.00 |
| AGRICULTURE | 3,617.14 | 3,617.14 | 0.00 | 0.00 | 0.00 |
| INSURANCE | 8,677.68 | 1,923.04 | 6,754.64 | 0.00 | 0.00 |
| CONSERVATION | 18,314.63 | 18,314.63 | 0.00 | 0.00 | 0.00 |
| ECONOMIC DEVELOPMENT | 19,089.55 | 12,334.91 | 6,754.64 | 0.00 | 0.00 |
| EDUCATION | 21,089.30 | 21,089.30 | 0.00 | 0.00 | 0.00 |
| HIGHER EDUCATION | 207,746.26 | 206,057.92 | 1,688.34 | 0.00 | 0.00 |
| HEALTH | 18,534.41 | 18,534.41 | 0.00 | 0.00 | 0.00 |
| HIGHWAYS | 63,615.88 | 63,615.88 | 0.00 | 0.00 | 0.00 |
| LABOR | 9,688.44 | 9,688.44 | 0.00 | 0.00 | 0.00 |
| MENTAL HEALTH | 88,670.29 | 88,670.29 | 0.00 | 0.00 | 0.00 |
| NATURAL RESOURCES | 18,616.82 | 18,616.82 | 0.00 | 0.00 | 0.00 |
| PUBLIC SAFETY | 50,706.65 | 41,610.85 | 9,095.80 | 0.00 | 0.00 |
| SOCIAL SERVICES | 80,602.70 | 80,602.70 | 0.00 | 0.00 | 0.00 |
| CORRECTIONS | 105,684.59 | 105,684.59 | 0.00 | 0.00 | 0.00 |
| ALL OTHER | 9,014,510.23 | 0.00 | 27,720.04 | 8,331,576.55 | 655,213.64 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

| Receiving Department | Total | RISK MANAGEMENT | MAIL SERVICES | SECTION II | OTHER |
|----------------------|--------------|-----------------|---------------|--------------|------------|
| Direct Billed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 9,991,035.50 | 770,675.13 | 233,570.18 | 8,331,576.55 | 655,213.64 |

STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of payment voucher document transactions is included in the total count of all warrants.

Advertising costs for the unclaimed property division of the Treasurer's Office, and refunds have been identified separately and disallowed. The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department TREASURER

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|------------------|----------------|------------|------------------|
| Expenditures Per Financial Statement: | 23,318,396.00 | | | 23,318,396.00 |
| BUILDING USE I | 71,553.65 | | 71,553.65 | |
| BUILDING USE II | 1,107.40 | | 1,107.40 | |
| BUILDING USE III | 918.10 | | 918.10 | |
| RETIREMENT/GROUP INSURANCE | 502,164.96 | | 502,164.96 | |
| OASDHI | 136,739.98 | | 136,739.98 | |
| BUILDING RENTAL | 1,520.99 | | 1,520.99 | |
| UNEMPLOYMENT COMPENSATION | 4,016.00 | | 4,016.00 | |
| INSURANCE | 36.73 | | 36.73 | |
| BOARD OF PUBLIC BUILDINGS I | 140,900.24 | 316.38 | 141,216.62 | |
| INFORMATION SERVICES | 32,192.25 | 999.31 | 33,191.56 | |
| BUDGET AND PLANNING | 8,229.70 | 609.66 | 8,839.36 | |
| ACCOUNTING | 15,173.77 | 472.18 | 15,645.95 | |
| FACILITIES MANAGEMENT | 16,694.52 | 654.33 | 17,348.85 | |
| PURCHASING | 3,725.14 | 70.10 | 3,795.24 | |
| GENERAL SERVICES | 476.11 | 9.23 | 485.34 | |
| TREASURER | | 499.87 | 499.87 | |
| SECRETARY OF STATE | | 18,994.46 | 18,994.46 | |
| SECURITY | | 12,196.01 | 12,196.01 | |
| REVENUE | | 124.78 | 124.78 | |
| Total Allocated Additions: | 935,449.54 | 34,946.31 | 970,395.85 | 970,395.85 |
| Capital Outlay | (105,229.00) | | | |
| Refunds | (19,866,481.00) | | | |
| GR Cost Reimbursement | (5,755.00) | | | |
| Advertising for Unclaimed Property | (1,069,699.00) | | | |
| Total Departmental Cost Adjustments: | (21,047,164.00) | | | (21,047,164.00) |
| Total To Be Allocated: | 3,206,681.54 | 34,946.31 | | 3,241,627.85 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department TREASURER

| | Total | General & Admin | DISBURSEMENTS | GENERAL GOV'T |
|------------------------------------|------------------|-----------------|---------------|------------------|
| Pages & Benefits | | | | |
| Salaries & Wages | 1,821,909.00 | 0.00 | 85,944.00 | 1,735,965.00 |
| Other Expense & Cost | | | | |
| Departmental Expenditures | 560,307.00 | 0.00 | 26,446.49 | 533,860.51 |
| Refunds | 19,866,481.00 | 0.00 | 0.00 | 19,866,481.00 |
| Advertising for Unclaimed Property | 1,069,699.00 | 0.00 | 0.00 | 1,069,699.00 |
| Departmental Totals | | | | |
| Total Expenditures | 23,318,396.00 | 0.00 | 112,390.49 | 23,206,005.51 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | |
| Capital Outlay | (105,229.00) | 0.00 | (4,967.00) | (100,262.00) |
| Refunds | (19,866,481.00) | 0.00 | 0.00 | (19,866,481.00) |
| GR Cost Reimbursement | (5,755.00) | 0.00 | (272.00) | (5,483.00) |
| Advertising for Unclaimed Property | (1,069,699.00) | 0.00 | 0.00 | (1,069,699.00) |
| Functional Cost | 2,271,232.00 | 0.00 | 107,151.49 | 2,164,080.51 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 935,449.54 | 935,449.54 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (935,449.54) | 44,132.64 | 891,316.90 |
| 1st Allocation | 3,206,681.54 | 0.00 | 151,284.13 | 3,055,397.41 |
| Allocation Step 2 | | | | |
| Inbound- All Others | 34,946.31 | 34,946.31 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (34,946.31) | 1,648.70 | 33,297.61 |
| 2nd Allocation | 34,946.31 | 0.00 | 1,648.70 | 33,297.61 |
| Total For 24 TREASURER | | | | |
| Total Allocated | 3,241,627.85 | 0.00 | 152,932.83 | 3,088,695.02 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

Activity - DISBURSEMENTS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|------------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| BOARD OF PUBLIC BUILDINGS I | 5,402 | 0.0816 | 123.43 | | 123.43 | | 123.43 |
| BOARD OF PUBLIC BUILDINGS II | 1,645 | 0.0248 | 37.59 | | 37.59 | | 37.59 |
| COMM. OF ADMIN. | 4,067 | 0.0614 | 92.93 | | 92.93 | | 92.93 |
| INFORMATION SERVICES | 20,030 | 0.3025 | 457.67 | | 457.67 | | 457.67 |
| BUDGET AND PLANNING | 907 | 0.0137 | 20.72 | | 20.72 | | 20.72 |
| ACCOUNTING | 1,847 | 0.0279 | 42.20 | | 42.20 | | 42.20 |
| FACILITIES MANAGEMENT | 7,056 | 0.1066 | 161.23 | | 161.23 | | 161.23 |
| DESIGN AND CONSTRUCTION | 5,259 | 0.0794 | 120.16 | | 120.16 | | 120.16 |
| PERSONNEL | 2,491 | 0.0376 | 56.92 | | 56.92 | | 56.92 |
| PURCHASING | 2,889 | 0.0436 | 66.01 | | 66.01 | | 66.01 |
| GENERAL SERVICES | 55,790 | 0.8426 | 1,274.76 | | 1,274.76 | | 1,274.76 |
| TREASURER | 21,877 | 0.3304 | 499.87 | | 499.87 | | 499.87 |
| SECRETARY OF STATE | 18,357 | 0.2773 | 419.44 | | 419.44 | 4.66 | 424.10 |
| SECURITY | 1,039 | 0.0157 | 23.74 | | 23.74 | 0.26 | 24.00 |
| REVENUE | 1,720,935 | 25.9922 | 39,322.14 | | 39,322.14 | 437.04 | 39,759.18 |
| LEGISLATURE | 25,203 | 0.3807 | 575.87 | | 575.87 | 6.40 | 582.27 |
| JUDICIARY | 108,311 | 1.6359 | 2,474.83 | | 2,474.83 | 27.51 | 2,502.34 |
| GOVERNOR | 1,763 | 0.0266 | 40.28 | | 40.28 | 0.45 | 40.73 |
| LT. GOVERNOR | 352 | 0.0053 | 8.04 | | 8.04 | 0.09 | 8.13 |
| AUDITOR | 5,176 | 0.0782 | 118.27 | | 118.27 | 1.31 | 119.58 |
| ATTORNEY GENERAL | 19,600 | 0.2960 | 447.85 | | 447.85 | 4.98 | 452.83 |
| AGRICULTURE | 33,396 | 0.5044 | 763.07 | | 763.07 | 8.48 | 771.55 |
| INSURANCE | 10,651 | 0.1609 | 243.37 | | 243.37 | 2.71 | 246.08 |
| CONSERVATION | 149,969 | 2.2651 | 3,426.68 | | 3,426.68 | 38.09 | 3,464.77 |
| ECONOMIC DEVELOPMENT | 91,807 | 1.3866 | 2,097.72 | | 2,097.72 | 23.32 | 2,121.04 |
| EDUCATION | 573,593 | 8.6633 | 13,106.18 | | 13,106.18 | 145.68 | 13,251.86 |
| HIGHER EDUCATION | 9,128 | 0.1379 | 208.57 | | 208.57 | 2.32 | 210.89 |
| HEALTH | 253,132 | 3.8232 | 5,783.88 | | 5,783.88 | 64.29 | 5,848.17 |
| HIGHWAYS | 918,559 | 13.8735 | 20,988.41 | | 20,988.41 | 233.29 | 21,221.70 |
| LABOR | 81,179 | 1.2261 | 1,854.88 | | 1,854.88 | 20.62 | 1,875.50 |
| MENTAL HEALTH | 304,862 | 4.6045 | 6,965.87 | | 6,965.87 | 77.43 | 7,043.30 |
| NATURAL RESOURCES | 210,972 | 3.1864 | 4,820.56 | | 4,820.56 | 53.58 | 4,874.14 |



All Monetary Values Are \$ Dollars
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Schedule 24.4.1

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State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| PUBLIC SAFETY | 186,753 | 2.8206 | 4,267.17 | | 4,267.17 | 47.43 | 4,314.60 |
| SOCIAL SERVICES | 1,329,943 | 20.0869 | 30,388.23 | | 30,388.23 | 337.77 | 30,726.00 |
| CORRECTIONS | 433,697 | 6.5504 | 9,909.66 | | 9,909.66 | 110.15 | 10,019.81 |
| ALL OTHER | 3,323 | 0.0502 | 75.93 | | 75.93 | 0.84 | 76.77 |
| SubTotal | 6,620,960 | 100.0000 | 151,284.13 | | 151,284.13 | 1,648.70 | 152,932.83 |
| TOTAL | 6,620,960 | 100.0000 | 151,284.13 | | 151,284.13 | 1,648.70 | 152,932.83 |

Allocation Basis: Number of PV Documents, Payroll, Revenue and Social Services Warrants

Allocation Source: Microsoft Acces Queries-SAM II HR and Financial, and OA-Accounting

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 3,055,397.41 | | 3,055,397.41 | 33,297.61 | 3,088,695.02 |
| SubTotal | 100 | 100.0000 | 3,055,397.41 | | 3,055,397.41 | 33,297.61 | 3,088,695.02 |
| TOTAL | 100 | 100.0000 | 3,055,397.41 | | 3,055,397.41 | 33,297.61 | 3,088,695.02 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department TREASURER

| Receiving Department | Total | DISBURSEMENTS | GENERAL GOV'T |
|------------------------------|--------------|---------------|---------------|
| BOARD OF PUBLIC BUILDINGS I | 123.43 | 123.43 | 0.00 |
| BOARD OF PUBLIC BUILDINGS II | 37.59 | 37.59 | 0.00 |
| COMM. OF ADMIN. | 92.93 | 92.93 | 0.00 |
| INFORMATION SERVICES | 457.67 | 457.67 | 0.00 |
| BUDGET AND PLANNING | 20.72 | 20.72 | 0.00 |
| ACCOUNTING | 42.20 | 42.20 | 0.00 |
| FACILITIES MANAGEMENT | 161.23 | 161.23 | 0.00 |
| DESIGN AND CONSTRUCTION | 120.16 | 120.16 | 0.00 |
| PERSONNEL | 56.92 | 56.92 | 0.00 |
| PURCHASING | 66.01 | 66.01 | 0.00 |
| GENERAL SERVICES | 1,274.76 | 1,274.76 | 0.00 |
| TREASURER | 499.87 | 499.87 | 0.00 |
| SECRETARY OF STATE | 424.10 | 424.10 | 0.00 |
| SECURITY | 24.00 | 24.00 | 0.00 |
| REVENUE | 39,759.18 | 39,759.18 | 0.00 |
| LEGISLATURE | 582.27 | 582.27 | 0.00 |
| JUDICIARY | 2,502.34 | 2,502.34 | 0.00 |
| GOVERNOR | 40.73 | 40.73 | 0.00 |
| LT. GOVERNOR | 8.13 | 8.13 | 0.00 |
| AUDITOR | 119.58 | 119.58 | 0.00 |
| ATTORNEY GENERAL | 452.83 | 452.83 | 0.00 |
| AGRICULTURE | 771.55 | 771.55 | 0.00 |
| INSURANCE | 246.08 | 246.08 | 0.00 |
| CONSERVATION | 3,464.77 | 3,464.77 | 0.00 |
| ECONOMIC DEVELOPMENT | 2,121.04 | 2,121.04 | 0.00 |
| EDUCATION | 13,251.86 | 13,251.86 | 0.00 |
| HIGHER EDUCATION | 210.89 | 210.89 | 0.00 |
| HEALTH | 5,848.17 | 5,848.17 | 0.00 |
| HIGHWAYS | 21,221.70 | 21,221.70 | 0.00 |
| LABOR | 1,875.50 | 1,875.50 | 0.00 |
| MENTAL HEALTH | 7,043.30 | 7,043.30 | 0.00 |
| NATURAL RESOURCES | 4,874.14 | 4,874.14 | 0.00 |
| PUBLIC SAFETY | 4,314.60 | 4,314.60 | 0.00 |
| SOCIAL SERVICES | 30,726.00 | 30,726.00 | 0.00 |
| CORRECTIONS | 10,019.81 | 10,019.81 | 0.00 |
| ALL OTHER | 3,088,771.79 | 76.77 | 3,088,695.02 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department TREASURER

Fiscal Year 2004 SWCAP CF Revised
2004 Version 1.0002-1

| Receiving Department | Total | DISBURSEMENTS | GENERAL GOV'T |
|----------------------|--------------|---------------|---------------|
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | 3,241,627.85 | 152,932.83 | 3,088,695.02 |

STATE OF MISSOURI

SECRETARY OF STATE

NATURE AND EXTENT OF SERVICES

The Secretary of State maintains a central records facility which stores inactive records required to be maintained under State or Federal records management policies. The costs of this service are not directly billed to State agencies. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored. All other costs of the Secretary of State are considered general government and are allocated to "All Other". Costs of the Staff Services function are general and administrative in nature and are distributed to general government and to allowable functions prior to allocation.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department SECRETARY OF STATE

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-----------------|----------------|--------------|-----------------|
| Expenditures Per Financial Statement: | 24,171,953.00 | | | 24,171,953.00 |
| BUILDING USE I | 6,867.46 | | 6,867.46 | |
| BUILDING USE II | 2,685.99 | | 2,685.99 | |
| BUILDING USE III | 781,037.76 | | 781,037.76 | |
| RETIREMENT/GROUP INSURANCE | 2,328,219.10 | | 2,328,219.10 | |
| OASDHI | 587,982.03 | | 587,982.03 | |
| BUILDING RENTAL | 200,053.99 | | 200,053.99 | |
| WORKER'S COMPENSATION | 1,389.91 | | 1,389.91 | |
| UNEMPLOYMENT COMPENSATION | 65,704.00 | | 65,704.00 | |
| INSURANCE | 185.71 | | 185.71 | |
| BOARD OF PUBLIC BUILDINGS I | 36,578.13 | 82.14 | 36,660.27 | |
| BOARD OF PUBLIC BUILDINGS II | 987,695.02 | 2,878.15 | 990,573.17 | |
| INFORMATION SERVICES | 27,012.52 | 838.52 | 27,851.04 | |
| BUDGET AND PLANNING | 5,770.25 | 427.46 | 6,197.71 | |
| ACCOUNTING | 12,507.19 | 388.81 | 12,896.00 | |
| FACILITIES MANAGEMENT | 14,585.40 | 571.67 | 15,157.07 | |
| PURCHASING | 13,242.40 | 249.19 | 13,491.59 | |
| GENERAL SERVICES | 2,407.47 | 46.69 | 2,454.16 | |
| TREASURER | 419.44 | 4.66 | 424.10 | |
| SECRETARY OF STATE | | 181,602.48 | 181,602.48 | |
| SECURITY | | 62,141.57 | 62,141.57 | |
| REVENUE | | 451.09 | 451.09 | |
| Total Allocated Additions: | 5,074,343.77 | 249,682.43 | 5,324,026.20 | 5,324,026.20 |
| Capital Outlay - Departmental | (169,833.00) | | | |
| Capital Outlay - G & A | (753,018.00) | | | |
| Postage | (11,331.00) | | | |
| GR Cost Reimbursement | (195,573.00) | | | |
| Total Departmental Cost Adjustments: | (1,129,755.00) | | | (1,129,755.00) |
| Total To Be Allocated: | 28,116,541.77 | 249,682.43 | | 28,366,224.20 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department SECRETARY OF STATE

| | Total | General & Admin | RECORDS MANAGEMENT | GENERAL GOV'T |
|--|---------------|-----------------|--------------------|---------------|
| Pages & Benefits | | | | |
| Salaries & Wages | 6,681,911.00 | 0.00 | 1,894,207.00 | 4,787,704.00 |
| Other Expense & Cost | | | | |
| Departmental Expenditures | 13,362,387.00 | 0.00 | 995,216.00 | 12,367,171.00 |
| General and Administrative | 4,127,655.00 | 0.00 | 1,170,119.00 | 2,957,536.00 |
| Departmental Totals | | | | |
| Total Expenditures | 24,171,953.00 | 0.00 | 4,059,542.00 | 20,112,411.00 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | |
| Capital Outlay - Departmental | (169,833.00) | 0.00 | (103,685.00) | (66,148.00) |
| Capital Outlay - G & A | (753,018.00) | 0.00 | (213,468.00) | (539,550.00) |
| Postage | (11,331.00) | 0.00 | (3,212.00) | (8,119.00) |
| GR Cost Reimbursement | (195,573.00) | 0.00 | (55,442.00) | (140,131.00) |
| Functional Cost | | | | |
| Functional Cost | 23,042,198.00 | 0.00 | 3,683,735.00 | 19,358,463.00 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 5,074,343.77 | 5,074,343.77 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (5,074,343.77) | 811,230.26 | 4,263,113.51 |
| 1st Allocation | 28,116,541.77 | 0.00 | 4,494,965.26 | 23,621,576.51 |
| Allocation Step 2 | | | | |
| Inbound- All Others | 249,682.43 | 249,682.43 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (249,682.43) | 39,916.48 | 209,765.95 |
| 2nd Allocation | 249,682.43 | 0.00 | 39,916.48 | 209,765.95 |
| Total For 25 SECRETARY OF STATE | | | | |
| Total Allocated | 28,366,224.20 | 0.00 | 4,534,881.74 | 23,831,342.46 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE

Activity - RECORDS MANAGEMENT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 29,299 | 11.4958 | 516,730.19 | | 516,730.19 | | 516,730.19 |
| TREASURER | 1,077 | 0.4226 | 18,994.46 | | 18,994.46 | | 18,994.46 |
| SECRETARY OF STATE | 10,297 | 4.0401 | 181,602.48 | | 181,602.48 | | 181,602.48 |
| SECURITY | 50 | 0.0196 | 881.82 | | 881.82 | 9.32 | 891.14 |
| REVENUE | 1,757 | 0.6894 | 30,987.21 | | 30,987.21 | 327.43 | 31,314.64 |
| LEGISLATURE | 1,111 | 0.4359 | 19,594.09 | | 19,594.09 | 207.04 | 19,801.13 |
| JUDICIARY | 23,946 | 9.3955 | 422,322.30 | | 422,322.30 | 4,462.48 | 426,784.78 |
| GOVERNOR | 57 | 0.0224 | 1,005.30 | | 1,005.30 | 10.62 | 1,015.92 |
| LT. GOVERNOR | 141 | 0.0553 | 2,486.75 | | 2,486.75 | 26.28 | 2,513.03 |
| AUDITOR | 2,811 | 1.1029 | 49,576.05 | | 49,576.05 | 523.85 | 50,099.90 |
| ATTORNEY GENERAL | 32,802 | 12.8702 | 578,510.66 | | 578,510.66 | 6,112.84 | 584,623.50 |
| AGRICULTURE | 1,984 | 0.7784 | 34,990.70 | | 34,990.70 | 369.73 | 35,360.43 |
| INSURANCE | 7,114 | 2.7912 | 125,465.67 | | 125,465.67 | 1,325.74 | 126,791.41 |
| CONSERVATION | 853 | 0.3347 | 15,043.88 | | 15,043.88 | 158.96 | 15,202.84 |
| ECONOMIC DEVELOPMENT | 6,827 | 2.6786 | 120,403.98 | | 120,403.98 | 1,272.25 | 121,676.23 |
| EDUCATION | 5,226 | 2.0505 | 92,168.05 | | 92,168.05 | 973.90 | 93,141.95 |
| HIGHER EDUCATION | 1,488 | 0.5838 | 26,243.05 | | 26,243.05 | 277.30 | 26,520.35 |
| HEALTH | 16,826 | 6.6018 | 296,750.82 | | 296,750.82 | 3,135.62 | 299,886.44 |
| HIGHWAYS | 1,962 | 0.7698 | 34,602.69 | | 34,602.69 | 365.63 | 34,968.32 |
| LABOR | 14,697 | 5.7665 | 259,202.80 | | 259,202.80 | 2,738.87 | 261,941.67 |
| MENTAL HEALTH | 5,147 | 2.0195 | 90,774.79 | | 90,774.79 | 959.17 | 91,733.96 |
| NATURAL RESOURCES | 8,256 | 3.2393 | 145,606.49 | | 145,606.49 | 1,538.55 | 147,145.04 |
| PUBLIC SAFETY | 10,561 | 4.1437 | 186,258.50 | | 186,258.50 | 1,968.10 | 188,226.60 |
| SOCIAL SERVICES | 41,082 | 16.1190 | 724,540.33 | | 724,540.33 | 7,655.86 | 732,196.19 |
| CORRECTIONS | 28,983 | 11.3718 | 511,157.07 | | 511,157.07 | 5,401.15 | 516,558.22 |
| ALL OTHER | 514 | 0.2017 | 9,065.13 | | 9,065.13 | 95.79 | 9,160.92 |
| SubTotal | 254,868 | 100.0000 | 4,494,965.26 | | 4,494,965.26 | 39,916.48 | 4,534,881.74 |
| TOTAL | 254,868 | 100.0000 | 4,494,965.26 | | 4,494,965.26 | 39,916.48 | 4,534,881.74 |

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records



All Monetary Values Are \$ Dollars

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Schedule 25.4.1

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State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 23,621,576.51 | | 23,621,576.51 | 209,765.95 | 23,831,342.46 |
| SubTotal | 100 | 100.0000 | 23,621,576.51 | | 23,621,576.51 | 209,765.95 | 23,831,342.46 |
| TOTAL | 100 | 100.0000 | 23,621,576.51 | | 23,621,576.51 | 209,765.95 | 23,831,342.46 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

| Receiving Department | Total | RECORDS MANAGEMENT | GENERAL GOV'T |
|----------------------|----------------------|---------------------|----------------------|
| COMM. OF ADMIN. | 516,730.19 | 516,730.19 | 0.00 |
| TREASURER | 18,994.46 | 18,994.46 | 0.00 |
| SECRETARY OF STATE | 181,602.48 | 181,602.48 | 0.00 |
| SECURITY | 891.14 | 891.14 | 0.00 |
| REVENUE | 31,314.64 | 31,314.64 | 0.00 |
| LEGISLATURE | 19,801.13 | 19,801.13 | 0.00 |
| JUDICIARY | 426,784.78 | 426,784.78 | 0.00 |
| GOVERNOR | 1,015.92 | 1,015.92 | 0.00 |
| LT. GOVERNOR | 2,513.03 | 2,513.03 | 0.00 |
| AUDITOR | 50,099.90 | 50,099.90 | 0.00 |
| ATTORNEY GENERAL | 584,623.50 | 584,623.50 | 0.00 |
| AGRICULTURE | 35,360.43 | 35,360.43 | 0.00 |
| INSURANCE | 126,791.41 | 126,791.41 | 0.00 |
| CONSERVATION | 15,202.84 | 15,202.84 | 0.00 |
| ECONOMIC DEVELOPMENT | 121,676.23 | 121,676.23 | 0.00 |
| EDUCATION | 93,141.95 | 93,141.95 | 0.00 |
| HIGHER EDUCATION | 26,520.35 | 26,520.35 | 0.00 |
| HEALTH | 299,886.44 | 299,886.44 | 0.00 |
| HIGHWAYS | 34,968.32 | 34,968.32 | 0.00 |
| LABOR | 261,941.67 | 261,941.67 | 0.00 |
| MENTAL HEALTH | 91,733.96 | 91,733.96 | 0.00 |
| NATURAL RESOURCES | 147,145.04 | 147,145.04 | 0.00 |
| PUBLIC SAFETY | 188,226.60 | 188,226.60 | 0.00 |
| SOCIAL SERVICES | 732,196.19 | 732,196.19 | 0.00 |
| CORRECTIONS | 516,558.22 | 516,558.22 | 0.00 |
| ALL OTHER | 23,840,503.38 | 9,160.92 | 23,831,342.46 |
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | 28,366,224.20 | 4,534,881.74 | 23,831,342.46 |

STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

Security services are provided to the buildings in the Jefferson City area. This cost is allowable for plan purposes and has been allocated based on the number of people in each department occupying the buildings served.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department SECURITY

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|------------|---------------|
| Expenditures Per Financial Statement: | 1,363,801.00 | | | 1,363,801.00 |
| BUILDING USE I | 12,276.23 | | 12,276.23 | |
| RETIREMENT/GROUP INSURANCE | 319,559.00 | | 319,559.00 | |
| OASDHI | 95,717.99 | | 95,717.99 | |
| INSURANCE | 27.72 | | 27.72 | |
| BOARD OF PUBLIC BUILDINGS I | 23,164.11 | 52.01 | 23,216.12 | |
| INFORMATION SERVICES | 1,528.92 | 47.46 | 1,576.38 | |
| BUDGET AND PLANNING | 441.44 | 32.70 | 474.14 | |
| ACCOUNTING | 687.07 | 21.33 | 708.40 | |
| FACILITIES MANAGEMENT | 2,005.99 | 78.62 | 2,084.61 | |
| PERSONNEL | 1,026.89 | 44.23 | 1,071.12 | |
| PURCHASING | 514.10 | 9.67 | 523.77 | |
| GENERAL SERVICES | 359.32 | 6.97 | 366.29 | |
| TREASURER | 23.74 | 0.26 | 24.00 | |
| SECRETARY OF STATE | 881.82 | 9.32 | 891.14 | |
| SECURITY | | 290.38 | 290.38 | |
| Total Allocated Additions: | 458,214.34 | 592.95 | 458,807.29 | 458,807.29 |
| Capital Outlay - Departmental | (56,117.00) | | | |
| Capital Outlay - G & A | (596.00) | | | |
| Unallowable Security | (222,507.00) | | | |
| Total Departmental Cost Adjustments: | (279,220.00) | | | (279,220.00) |
| Total To Be Allocated: | 1,542,795.34 | 592.95 | | 1,543,388.29 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department SECURITY

| | Total | General & Admin | SECURITY |
|---------------------------------|---------------|-----------------|---------------|
| Vages & Benefits | | | |
| Salaries & Wages | 1,216,551.00 | 0.00 | 1,216,551.00 |
| Other Expense & Cost | | | |
| Departmental Expenditures | 134,169.00 | 0.00 | 134,169.00 |
| General and Administrative | 13,081.00 | 0.00 | 13,081.00 |
| Departmental Totals | | | |
| Total Expenditures | 1,363,801.00 | 0.00 | 1,363,801.00 |
| Deductions | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | |
| Capital Outlay - Departmental | (56,117.00) | 0.00 | (56,117.00) |
| Capital Outlay - G & A | (596.00) | 0.00 | (596.00) |
| Unallowable Security | (222,507.00) | 0.00 | (222,507.00) |
| Functional Cost | 1,084,581.00 | 0.00 | 1,084,581.00 |
| Allocation Step 1 | | | |
| Inbound- All Others | 458,214.34 | 458,214.34 | 0.00 |
| Reallocate Admin Costs | | (458,214.34) | 458,214.34 |
| 1st Allocation | 1,542,795.34 | 0.00 | 1,542,795.34 |
| Allocation Step 2 | | | |
| Inbound- All Others | 592.95 | 592.95 | 0.00 |
| Reallocate Admin Costs | | (592.95) | 592.95 |
| 2nd Allocation | 592.95 | 0.00 | 592.95 |
| Total For 26 SECURITY | | | |
| Total Allocated | 1,543,388.29 | 0.00 | 1,543,388.29 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|-------------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 50 | 0.9411 | 14,519.06 | | 14,519.06 | | 14,519.06 |
| INFORMATION SERVICES | 162 | 3.0491 | 47,041.76 | | 47,041.76 | | 47,041.76 |
| BUDGET AND PLANNING | 29 | 0.5458 | 8,421.06 | | 8,421.06 | | 8,421.06 |
| ACCOUNTING | 48 | 0.9034 | 13,938.29 | | 13,938.29 | | 13,938.29 |
| FACILITIES MANAGEMENT | 52 | 0.9787 | 15,099.82 | | 15,099.82 | | 15,099.82 |
| DESIGN AND CONSTRUCTION | 63 | 1.1858 | 18,294.02 | | 18,294.02 | | 18,294.02 |
| PERSONNEL | 61 | 1.1481 | 17,713.25 | | 17,713.25 | | 17,713.25 |
| PURCHASING | 36 | 0.6776 | 10,453.72 | | 10,453.72 | | 10,453.72 |
| GENERAL SERVICES | 35 | 0.6588 | 10,163.35 | | 10,163.35 | | 10,163.35 |
| TREASURER | 42 | 0.7905 | 12,196.01 | | 12,196.01 | | 12,196.01 |
| SECRETARY OF STATE | 214 | 4.0279 | 62,141.57 | | 62,141.57 | | 62,141.57 |
| SECURITY | 1 | 0.0188 | 290.38 | | 290.38 | | 290.38 |
| REVENUE | 1,153 | 21.7015 | 334,809.55 | | 334,809.55 | 151.25 | 334,960.80 |
| LEGISLATURE | 634 | 11.9330 | 184,101.69 | | 184,101.69 | 83.17 | 184,184.86 |
| JUDICIARY | 61 | 1.1481 | 17,713.25 | | 17,713.25 | 8.00 | 17,721.25 |
| GOVERNOR | 36 | 0.6776 | 10,453.72 | | 10,453.72 | 4.72 | 10,458.44 |
| LT. GOVERNOR | 7 | 0.1318 | 2,032.66 | | 2,032.66 | 0.92 | 2,033.58 |
| AUDITOR | 125 | 2.3527 | 36,297.65 | | 36,297.65 | 16.40 | 36,314.05 |
| ATTORNEY GENERAL | 168 | 3.1621 | 48,784.04 | | 48,784.04 | 22.04 | 48,806.08 |
| AGRICULTURE | 125 | 2.3527 | 36,297.65 | | 36,297.65 | 16.40 | 36,314.05 |
| INSURANCE | 140 | 2.6350 | 40,653.37 | | 40,653.37 | 18.37 | 40,671.74 |
| ECONOMIC DEVELOPMENT | 218 | 4.1031 | 63,303.10 | | 63,303.10 | 28.60 | 63,331.70 |
| EDUCATION | 368 | 6.9264 | 106,860.28 | | 106,860.28 | 48.28 | 106,908.56 |
| HEALTH | 77 | 1.4493 | 22,359.35 | | 22,359.35 | 10.10 | 22,369.45 |
| HIGHWAYS | 586 | 11.0296 | 170,163.38 | | 170,163.38 | 76.87 | 170,240.25 |
| NATURAL RESOURCES | 352 | 6.6253 | 102,214.19 | | 102,214.19 | 46.18 | 102,260.37 |
| PUBLIC SAFETY | 105 | 1.9763 | 30,490.03 | | 30,490.03 | 13.77 | 30,503.80 |
| SOCIAL SERVICES | 340 | 6.3994 | 98,729.61 | | 98,729.61 | 44.60 | 98,774.21 |
| ALL OTHER | 25 | 0.4705 | 7,259.53 | | 7,259.53 | 3.28 | 7,262.81 |
| SubTotal | 5,313 | 100.0000 | 1,542,795.34 | | 1,542,795.34 | 592.95 | 1,543,388.29 |
| TOTAL | 5,313 | 100.0000 | 1,542,795.34 | | 1,542,795.34 | 592.95 | 1,543,388.29 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department SECURITY

| Receiving Department | Total | SECURITY |
|-------------------------|------------|------------|
| COMM. OF ADMIN. | 14,519.06 | 14,519.06 |
| INFORMATION SERVICES | 47,041.76 | 47,041.76 |
| BUDGET AND PLANNING | 8,421.06 | 8,421.06 |
| ACCOUNTING | 13,938.29 | 13,938.29 |
| FACILITIES MANAGEMENT | 15,099.82 | 15,099.82 |
| DESIGN AND CONSTRUCTION | 18,294.02 | 18,294.02 |
| PERSONNEL | 17,713.25 | 17,713.25 |
| PURCHASING | 10,453.72 | 10,453.72 |
| GENERAL SERVICES | 10,163.35 | 10,163.35 |
| TREASURER | 12,196.01 | 12,196.01 |
| SECRETARY OF STATE | 62,141.57 | 62,141.57 |
| SECURITY | 290.38 | 290.38 |
| REVENUE | 334,960.80 | 334,960.80 |
| LEGISLATURE | 184,184.86 | 184,184.86 |
| JUDICIARY | 17,721.25 | 17,721.25 |
| GOVERNOR | 10,458.44 | 10,458.44 |
| LT. GOVERNOR | 2,033.58 | 2,033.58 |
| AUDITOR | 36,314.05 | 36,314.05 |
| ATTORNEY GENERAL | 48,806.08 | 48,806.08 |
| AGRICULTURE | 36,314.05 | 36,314.05 |
| INSURANCE | 40,671.74 | 40,671.74 |
| ECONOMIC DEVELOPMENT | 63,331.70 | 63,331.70 |
| EDUCATION | 106,908.56 | 106,908.56 |
| HEALTH | 22,369.45 | 22,369.45 |
| HIGHWAYS | 170,240.25 | 170,240.25 |
| NATURAL RESOURCES | 102,260.37 | 102,260.37 |
| PUBLIC SAFETY | 30,503.80 | 30,503.80 |
| SOCIAL SERVICES | 98,774.21 | 98,774.21 |
| ALL OTHER | 7,262.81 | 7,262.81 |
| Direct Billed | 0.00 | 0.00 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department SECURITY

| Receiving Department | Total | SECURITY |
|----------------------|--------------|--------------|
| Total | 1,543,388.29 | 1,543,388.29 |

STATE OF MISSOURI

REVENUE

NATURE AND EXTENT OF SERVICES

The cashier's office in the Department of Revenue receives funds payable to the State and deposits them with the State Treasurer. This cost is allowable for plan purposes and has been allocated based on actual revenues received.

Other costs are considered general government and have been allocated to "All Other".

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department REVENUE

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|---------------------|----------------|---------------|---------------------|
| Expenditures Per Financial Statement: | 1,530,360,233.00 | | | 1,530,360,233.00 |
| BUILDING USE I | 730,389.67 | | 730,389.67 | |
| BUILDING USE II | 3,392.99 | | 3,392.99 | |
| BUILDING USE III | 64,322.60 | | 64,322.60 | |
| RETIREMENT/GROUP INSURANCE | 18,214,887.95 | | 18,214,887.95 | |
| OASDHI | 4,375,681.92 | | 4,375,681.92 | |
| BUILDING RENTAL | 1,866,083.00 | | 1,866,083.00 | |
| WORKER'S COMPENSATION | 148,079.70 | | 148,079.70 | |
| UNEMPLOYMENT COMPENSATION | 77,609.00 | | 77,609.00 | |
| INSURANCE | 1,608.64 | | 1,608.64 | |
| BOARD OF PUBLIC BUILDINGS I | 1,732,818.15 | 3,890.80 | 1,736,708.95 | |
| BOARD OF PUBLIC BUILDINGS II | 70,678.74 | 205.96 | 70,884.70 | |
| INFORMATION SERVICES | 229,805.99 | 7,133.59 | 236,939.58 | |
| BUDGET AND PLANNING | 62,242.99 | 4,610.99 | 66,853.98 | |
| ACCOUNTING | 106,524.50 | 3,311.77 | 109,836.27 | |
| FACILITIES MANAGEMENT | 4,630.62 | 181.49 | 4,812.11 | |
| PERSONNEL | 216,673.32 | 9,333.10 | 226,006.42 | |
| PURCHASING | 72,208.31 | 1,358.81 | 73,567.12 | |
| GENERAL SERVICES | 25,631.23 | 710.91 | 26,342.14 | |
| TREASURER | 39,322.14 | 437.04 | 39,759.18 | |
| SECRETARY OF STATE | 30,987.21 | 327.43 | 31,314.64 | |
| SECURITY | 334,809.55 | 151.25 | 334,960.80 | |
| REVENUE | | 53,600.58 | 53,600.58 | |
| Total Allocated Additions: | 28,408,388.22 | 85,253.72 | 28,493,641.94 | 28,493,641.94 |
| Capital Outlay - Departmental | (2,358,870.00) | | | |
| Capital Outlay - G & A | (500,152.00) | | | |
| Refunds | (1,087,320,209.00) | | | |
| GR Cost Reimbursement | (103,372.00) | | | |
| Total Departmental Cost Adjustments: | (1,090,282,603.00) | | | (1,090,282,603.00) |

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department REVENUE

Total To Be Allocated:

| | | |
|-----------------------|------------------|-----------------------|
| <u>468,486,018.22</u> | <u>85,253.72</u> | <u>468,571,271.94</u> |
|-----------------------|------------------|-----------------------|

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department REVENUE

Fiscal Year 2004 SWCAP CF Revised
 2004 Version 1.0002-1

| | Total | General & Admin | CASHIER | GENERAL GOV'T |
|---------------------------------|---------------------|------------------|-------------|---------------------|
| Wages & Benefits | | | | |
| Salaries & Wages | 51,654,776.00 | 0.00 | 122,940.00 | 51,531,836.00 |
| Other Expense & Cost | | | | |
| Departmental Expenditures | 375,739,935.00 | 0.00 | 2,820.00 | 375,737,115.00 |
| General and Administrative | 15,645,313.00 | 0.00 | 37,236.00 | 15,608,077.00 |
| Refunds | 1,087,320,209.00 | 0.00 | 0.00 | 1,087,320,209.00 |
| Departmental Totals | | | | |
| Total Expenditures | 1,530,360,233.00 | 0.00 | 162,996.00 | 1,530,197,237.00 |
| Deductions | | | | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| Cost Adjustments | | | | |
| Capital Outlay - Departmental | (2,358,870.00) | 0.00 | 0.00 | (2,358,870.00) |
| Capital Outlay - G & A | (500,152.00) | 0.00 | (1,190.00) | (498,962.00) |
| Refunds | (1,087,320,209.00) | 0.00 | 0.00 | (1,087,320,209.00) |
| GR Cost Reimbursement | (103,372.00) | 0.00 | (248.00) | (103,124.00) |
| Functional Cost | 440,077,630.00 | 0.00 | 161,558.00 | 439,916,072.00 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 28,408,388.22 | 28,408,388.22 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (28,408,388.22) | 10,425.88 | 28,397,962.34 |
| 1st Allocation | 468,486,018.22 | 0.00 | 171,983.88 | 468,314,034.34 |
| Allocation Step 2 | | | | |
| Inbound- All Others | 85,253.72 | 85,253.72 | 0.00 | 0.00 |
| Reallocate Admin Costs | | (85,253.72) | 31.29 | 85,222.43 |
| 2nd Allocation | 85,253.72 | 0.00 | 31.29 | 85,222.43 |
| Total For 27 REVENUE | | | | |
| Total Allocated | 468,571,271.94 | 0.00 | 172,015.17 | 468,399,256.77 |

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| COMM. OF ADMIN. | 219,707 | 2.1806 | 3,750.21 | | 3,750.21 | | 3,750.21 |
| TREASURER | 7,310 | 0.0726 | 124.78 | | 124.78 | | 124.78 |
| SECRETARY OF STATE | 26,427 | 0.2623 | 451.09 | | 451.09 | | 451.09 |
| REVENUE | 3,140,201 | 31.1663 | 53,600.58 | | 53,600.58 | | 53,600.58 |
| LEGISLATURE | 43,088 | 0.4276 | 735.48 | | 735.48 | 0.20 | 735.68 |
| JUDICIARY | 232,009 | 2.3027 | 3,960.20 | | 3,960.20 | 1.09 | 3,961.29 |
| GOVERNOR | 2,873 | 0.0285 | 49.04 | | 49.04 | 0.01 | 49.05 |
| LT. GOVERNOR | 718 | 0.0071 | 12.26 | | 12.26 | | 12.26 |
| AUDITOR | 9,758 | 0.0968 | 166.56 | | 166.56 | 0.05 | 166.61 |
| ATTORNEY GENERAL | 21,080 | 0.2092 | 359.82 | | 359.82 | 0.10 | 359.92 |
| AGRICULTURE | 17,667 | 0.1753 | 301.56 | | 301.56 | 0.08 | 301.64 |
| CONSERVATION | 92,780 | 0.9208 | 1,583.68 | | 1,583.68 | 0.43 | 1,584.11 |
| ECONOMIC DEVELOPMENT | 28,364 | 0.2815 | 484.15 | | 484.15 | 0.13 | 484.28 |
| EDUCATION | 1,078,554 | 10.7045 | 18,410.01 | | 18,410.01 | 5.05 | 18,415.06 |
| HIGHER EDUCATION | 1,159,025 | 11.5032 | 19,783.58 | | 19,783.58 | 5.43 | 19,789.01 |
| HEALTH | 126,404 | 1.2545 | 2,157.61 | | 2,157.61 | 0.59 | 2,158.20 |
| HIGHWAYS | 333,126 | 3.3062 | 5,686.18 | | 5,686.18 | 1.56 | 5,687.74 |
| LABOR | 47,642 | 0.4728 | 813.21 | | 813.21 | 0.22 | 813.43 |
| MENTAL HEALTH | 719,499 | 7.1409 | 12,281.24 | | 12,281.24 | 3.37 | 12,284.61 |
| NATURAL RESOURCES | 123,527 | 1.2260 | 2,108.50 | | 2,108.50 | 0.58 | 2,109.08 |
| PUBLIC SAFETY | 151,874 | 1.5073 | 2,592.36 | | 2,592.36 | 0.71 | 2,593.07 |
| SOCIAL SERVICES | 1,755,048 | 17.4186 | 29,957.19 | | 29,957.19 | 8.23 | 29,965.42 |
| CORRECTIONS | 739,028 | 7.3347 | 12,614.59 | | 12,614.59 | 3.46 | 12,618.05 |
| SubTotal | 10,075,709 | 100.0000 | 171,983.88 | | 171,983.88 | 31.29 | 172,015.17 |
| TOTAL | 10,075,709 | 100.0000 | 171,983.88 | | 171,983.88 | 31.29 | 172,015.17 |

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Fiscal Year 2004 SWCAP CF Revised
2004 Version 1.0002-1

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Allocation - Step1 | Total Allocation - Step2 | Total Allocation - Total |
|----------------------|------------------|-----------------------|------------------|---------------|--------------------------|--------------------------|--------------------------|
| ALL OTHER | 100 | 100.0000 | 468,314,034.34 | | 468,314,034.34 | 85,222.43 | 468,399,256.77 |
| SubTotal | 100 | 100.0000 | 468,314,034.34 | | 468,314,034.34 | 85,222.43 | 468,399,256.77 |
| TOTAL | 100 | 100.0000 | 468,314,034.34 | | 468,314,034.34 | 85,222.43 | 468,399,256.77 |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department REVENUE

| Receiving Department | Total | CASHIER | GENERAL GOV'T |
|----------------------|----------------|------------|----------------|
| COMM. OF ADMIN. | 3,750.21 | 3,750.21 | 0.00 |
| TREASURER | 124.78 | 124.78 | 0.00 |
| SECRETARY OF STATE | 451.09 | 451.09 | 0.00 |
| REVENUE | 53,600.58 | 53,600.58 | 0.00 |
| LEGISLATURE | 735.68 | 735.68 | 0.00 |
| JUDICIARY | 3,961.29 | 3,961.29 | 0.00 |
| GOVERNOR | 49.05 | 49.05 | 0.00 |
| LT. GOVERNOR | 12.26 | 12.26 | 0.00 |
| AUDITOR | 166.61 | 166.61 | 0.00 |
| ATTORNEY GENERAL | 359.92 | 359.92 | 0.00 |
| AGRICULTURE | 301.64 | 301.64 | 0.00 |
| CONSERVATION | 1,584.11 | 1,584.11 | 0.00 |
| ECONOMIC DEVELOPMENT | 484.28 | 484.28 | 0.00 |
| EDUCATION | 18,415.06 | 18,415.06 | 0.00 |
| HIGHER EDUCATION | 19,789.01 | 19,789.01 | 0.00 |
| HEALTH | 2,158.20 | 2,158.20 | 0.00 |
| HIGHWAYS | 5,687.74 | 5,687.74 | 0.00 |
| LABOR | 813.43 | 813.43 | 0.00 |
| MENTAL HEALTH | 12,284.61 | 12,284.61 | 0.00 |
| NATURAL RESOURCES | 2,109.08 | 2,109.08 | 0.00 |
| PUBLIC SAFETY | 2,593.07 | 2,593.07 | 0.00 |
| SOCIAL SERVICES | 29,965.42 | 29,965.42 | 0.00 |
| CORRECTIONS | 12,618.05 | 12,618.05 | 0.00 |
| ALL OTHER | 468,399,256.77 | 0.00 | 468,399,256.77 |
| Direct Billed | 0.00 | 0.00 | 0.00 |
| Total | 468,571,271.94 | 172,015.17 | 468,399,256.77 |